

2013 Iowa Income Tax Information

 Additional Expanded Instructions are available online at www.iowa.gov/tax 

FILE ELECTRONICALLY FOR A FASTER REFUND

Due date: Iowa income tax returns are due April 30, 2014.

Farmers and commercial fishers: If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 15, 2014, and file the Iowa income tax return by April 30, 2014, or (2) file the Iowa income tax return and pay the tax due in full on or before March 3, 2014.

Who must file?: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2013 and meet any of the following requirements. Nonresidents, see items f. and g.

NOTE: In meeting the filing requirements below, both incomes of husband and wife must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Social Security Phase-out amount from line 12 of the Social Security Worksheet (page 2) must be added back.

- a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. **(\$24,000 if 65 or older on 12/31/13)**
- b. You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. **(\$32,000 if you or your spouse is 65 or older on 12/31/13)**
- c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.
- d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- e. You were subject to Iowa lump-sum tax.
- f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

Nonresidents and part-year residents: If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126. See instructions, page 8.

Iowa and Illinois reciprocal agreement: Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax.

An Illinois resident working for wages or salaries in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA 1040, show "0" on line 1 of Step 4, line 26 of Step 5, and line 53 of Step 8, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA 1040 on lines 65, 67, 68, 69, and 70, enter the Iowa tax withheld, sign the return, and include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

Extension requests: Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by April 30, 2014; you will automatically have until October 31, 2014, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due after April 30, 2014. If you need to make a tax payment to meet the 90% requirement, see payment options on the back cover of this booklet.

Military personnel: Information is available on the Department's website in the 2013 Expanded Instructions.

Injured spouse: The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 3. If your spouse's refund will be used to pay a federal, state, county, or city debt, we suggest each spouse file an IA 1040, filing status 4 to prevent your refund from being applied to your spouse's debt.

Federal return: Including a copy of your federal return with your Iowa return may help processing your Iowa return.

Consumer's Use Tax: If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See 2013 Expanded Instructions on the Department's website or on the back cover of the IA 1040 booklet for more information on paying consumer's use tax.

NEW FOR 2013:

The IA1040A, Iowa Individual Income Tax Short Form, is no longer available. All Iowa individual income tax filers must use form IA1040. At the time of printing, Iowa has not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 2, 2013.

Line 14: Iowa has not coupled with the 50% bonus depreciation provisions for assets acquired in 2013. The section 179 limit for Iowa for 2013 is \$500,000, which is the same as the federal section 179 limit.

Line 23: A capital gain deduction worksheet is available on the Department's website under "individual income tax forms" which can be included with any return claiming the Iowa capital gains deduction.

Line 32: Federal tax includes the tax on net investment income under Section 1411(a) of the Internal Revenue Code.

Line 45: A volunteer firefighter and volunteer emergency medical services personnel tax credit of up to \$50 is available.

Line 50: A custom farming contract tax credit can be awarded to landowners who hire a beginning farmer to do custom farm work. See the 2013 Expanded Instructions for more details on this credit.

Line 60: The Iowa earned income tax credit is 14% of the federal earned income tax credit.

Line 64: A taxpayers trust fund tax credit of \$54 is available for each taxpayer who files a 2013 Iowa 1040 return by October 31, 2014. The credit is limited to the lesser of the amount shown on line 63 or \$54.

Schedule A: All taxpayers choosing to itemize deductions must complete the IA Schedule A. There is a limitation on the amount of itemized deductions that can be claimed for certain high-income taxpayers. The calculation is done on the Iowa Itemized Deductions Worksheet, form IA104.

2013 IA1040 INSTRUCTIONS

CONFIDENTIALITY AND FAIR INFORMATION PRACTICES NOTICE: Information from your return may be made available to the Internal Revenue Service or the tax officials of another state under a tax information exchange program. Except as allowed by law, information on your return cannot be released to anyone who is not an Iowa Department of Revenue employee. Any Department of Revenue employee who discloses tax return information without legal authority is subject to a fine of \$1,000. If you do not provide necessary information or if you provide fraudulent information, you may be charged penalties and interest and may be subject to criminal prosecution.

STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic city, state, and ZIP, please include the foreign city, country and ZIP or postal code. Please provide the Department with your updated address if you move after your return is filed. **NOTE:** the e-mail address entered will be used by the Department to provide updates on new electronic opportunities. It will **NOT** be used to request or provide confidential information without your authorization.

IF YOU OR YOUR SPOUSE IS 65 OR OLDER ON 12/31/13:

Check the box.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.

DEPENDENT CHILD HEALTH CARE COVERAGE: You are required to indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or *hawk-i* programs are considered to have health care coverage.

COUNTY: See the list beginning on page 16. Enter the number of the county in which you lived on December 31, 2013. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2013: Enter "00." **Part-year residents who moved into** Iowa: Enter the number of the Iowa county in which you lived on December 31, 2013. **Military personnel:** Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: See the list beginning on page 16. Select the district in which you lived on December 31, 2013. This is not necessarily the district where your children attended school. **Nonresidents:** If you did not live in Iowa at all during 2013, enter "0000." **Part-year residents who moved into** Iowa: Enter the Iowa school district in which you lived on the last day of 2013. **If you moved out of Iowa** before December 31, 2013, enter "9999." **Military personnel:** Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

Married taxpayers may reduce their tax liability by using filing status 3 or 4.

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2013, and you do not qualify for any other filing status.

STATUS 2. (a) You were married on December 31, 2013, or **(b)** Your spouse died during 2013 and you did not remarry during the year. If your spouse died during 2013 and had income, you can also file status 3 or 4.

STATUS 3. If you are married and want to file separately on one form.

STATUS 4. If you and your spouse file separately on two separate forms.

STATUS 5. If you are filing as head of household for federal income tax purposes.

STATUS 6. If you meet the requirements for qualifying widow(er) for federal income tax purposes.

STEP 3 EXEMPTIONS

Dependents filing their own returns should claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

STEP 4 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES in this section. Nonresidents and part-year residents also report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.

LINE 1. Wages, Salaries, Tips, Etc. Report the same W-2 income as shown on your federal income tax return, including military income. See online Expanded Instructions, line 24, for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Taxable Interest Income. Include the same amounts of interest income reported on your federal return with the following modifications:

- Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 175.17(10); Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262.41, 262.51, 262.60, and 262A.8; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds

and Notes, IA Code sec. 357A.15; Low Income Housing Bonds, IA Code sec. 403A.12; Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code sec. 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(5); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; Warehouse Project Revenue Bonds, IA Code sec. 123.159; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 12.91(9); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8); School Infrastructure Program Bonds, IA Code sec. 12.81(8); Appropriation Bonds, IA Code sec. 12.87(8).

- Deduct interest received from federal securities (for example, U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Federal Agricultural Mortgage Corporation (Farmer Mac).

MARRIED SEPARATE FILERS: Divide interest income based on ownership of the account or certificate.

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

LINE 3. Ordinary Dividend Income. Report the same dividends as you reported on your federal return with the following modifications:

- a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- b. Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to federal securities.

MARRIED SEPARATE FILERS: Divide dividends based on registered ownership of stock.

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate dividends wholly to that spouse.

LINE 4. Alimony Received. Include the same alimony as is shown on your federal return.

MARRIED SEPARATE FILERS: Reported by the spouse who received the alimony.

LINE 5. Business Income/Loss. Report the net business income or loss from federal Schedule C or C-EZ. Attach a copy of the federal form. Need a sales tax permit? Check www.iowa.gov/tax

MARRIED SEPARATE FILERS: Reported by the spouse deriving the income or loss.

LINE 6. Capital Gain/Loss. Enter 100% of any capital gain or loss as reported on line 13 of your federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Include a copy of your federal Schedule D and form 8949.

MARRIED SEPARATE FILERS: Taxpayers who filed separate federal returns should report capital gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint federal return.

LINE 7. Other Gains/Losses. If you sold or exchanged assets used in a trade or business and completed federal form 4797, enter 100% of

the gain or loss. Include a copy of federal form 4797.

MARRIED SEPARATE FILERS: Divide gains or losses based on ownership of the asset sold or exchanged.

LINE 8. Taxable IRA Distributions. Enter the amount of taxable IRA distributions as shown on your federal return.

MARRIED SEPARATE FILERS: Taxable IRA distributions should be reported by the spouse whose name is on the account.

LINE 9. Taxable Pensions and Annuities. The same amounts of pensions and annuities are taxable for Iowa as are taxable on your federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board. These are not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

MARRIED SEPARATE FILERS: The taxable portion of pensions and annuities is reported by the spouse who received the income.

LINE 10. Rents, Royalties, Partnerships, Estates, Etc. Report the income or loss from federal Schedule E and include a copy.

MARRIED SEPARATE FILERS: Divide income or loss from Schedule E based on ownership of the asset-producing income or partnership interest or individual named as beneficiary.

LINE 11. Farm Income/Loss. Enter the income or loss from federal Schedule F. Include a copy to your Iowa return.

MARRIED SEPARATE FILERS: Farm income must be reported by the spouse who claims it for self-employment tax purposes on the federal Schedule SE.

LINE 12. Unemployment Compensation. Enter the amount of unemployment compensation benefits that was taxable on your federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Taxable Social Security Benefits. Iowa does not tax Social Security benefits in the same manner as the Internal Revenue Service. Iowa is implementing a gradual phase-out of the tax on Social Security income. For tax year 2013, the phase-out percentage is 89%. To compute the amount of Social Security benefits that are taxable to Iowa, complete the worksheet below.

Line 13 Social Security Worksheet

1. Enter the amount from box 5 of form(s) SSA-1099. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1. _____
2. Enter one-half of line 1 amount. 2. _____
3. Add amounts from the federal 1040 on lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b, and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation/section 179 adjustment from line 14 of the Iowa 1040 to compute correct amount. 3. _____
4. Enter the amount from line 8b of your federal 1040 or 1040A. 4. _____
5. Add lines 2, 3, and 4. 5. _____
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. 6. _____
7. Subtract line 6 from line 5. 7. _____
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A.
Single, head of household, qualifying widow(er): enter \$25,000. — Married filing joint: enter \$32,000.
— Married filing separate: enter -0- if you lived with your spouse at anytime in 2013 or \$25,000 if you did not live with your spouse at any time in 2013. 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, none of the Social Security benefits are taxable. 9. _____
10. Enter one-half of line 9. 10. _____
11. Iowa Taxable Social Security benefits before phase-out: Enter the smaller of line 2 or line 10. 11. _____
12. Iowa Taxable Social Security Phase-out: Multiply line 11 by 89% (.89). 12. _____
13. Iowa Taxable Social Security after phase-out (Reduced Iowa Taxable Social Security): Subtract line 12 from line 11 and enter here and on line 13 of form IA 1040. 13. _____

*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal AGI): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are taxable to Iowa. For purposes of determining taxable Social Security benefits, you must also include interest from federal securities.

MARRIED SEPARATE FILERS:

- a. If both spouses received Social Security benefits, the taxable amount is allocated between the spouses in the ratio of the benefits received by each spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should report the portion of the benefits that is taxable.

LINE 14. Other Income, Gambling Income, Bonus Depreciation/Section 179 Adjustment. Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. **Baby-sitting income** not reported on federal Schedule C or C-EZ.
- b. **Bonus depreciation/section 179 adjustment** from the IA 4562A; include the IA 4562A with your return.
- c. **Capital gain from installment sales in 2013:** Accrual-method taxpayers may use the installment method for reporting capital gain on their Iowa returns.
- d. **College Savings Iowa or Iowa Advisor 529 Plan:** Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.
- e. **Director's fees**
- f. **Drilling:** Intangible drilling costs that were reported on federal form 6251.

g. Executor's fees

h. Gambling winnings: You must report the full amount of gambling winnings. Report any Iowa tax withheld on line 65 of the IA 1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.

i. Partnership income and/or S corporation income: Modifications that increased the income.

j. Refundable Iowa credits received in 2013 which were included as income on the federal 1040 must also be added back.

k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2013 was deducted on a prior Iowa return.

l. Wells: Percentage depletion from an oil, gas or geothermal well that was reported on federal form 6251.

m. Other income as reported on line 21 of the federal 1040.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

STEP 5 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

NONRESIDENTS AND PART-YEAR RESIDENTS also report Iowa-source adjustments to income on the Schedule IA 126.

LINE 16. Payments to an IRA, Keogh, or SEP. Enter the amount claimed on your federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a Roth IRA are not deductible.

MARRIED SEPARATE FILERS:

- a. If only one spouse has earned income, that individual can contribute up to \$5,500 per year (\$6,500 if 50 or older) to an IRA account of the nonworking spouse and up to \$5,500 per year (\$6,500 if 50 or older) to an IRA account of the individual.
- b. If both spouses earned income and made contributions to an IRA account, each spouse must claim his or her own contribution, not to exceed \$5,500 per spouse (\$6,500 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the federal return, the amount of the IRA deduction that is allowed for federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

LINE 17. Deductible Part of Self-employment Tax. Enter the amount of self-employment tax that was deductible on line 27 of your federal 1040 in computing federal adjusted gross income.

MARRIED SEPARATE FILERS: The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

LINE 18. Health Insurance Deduction. Enter 100% of the amount paid for health and dental insurance premiums. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance and Medicare D voluntary prescription drug insurance program (**not** "Medicare tax withheld" on your W-2), and long-term nursing home coverage. The deduction must be reduced by the amount of any premium reimbursement from Health Reimbursement Arrangements (HRAs). Schedule A may not contain any health insurance premiums which were used as a deduction on line 18. **Note that no deduction is available to any individual who paid health insurance premiums on a pretax basis.**

MARRIED SEPARATE FILERS: If one spouse is employed and has health insurance premiums paid through wages, that spouse will claim the entire deduction. If both spouses pay health insurance premiums through their wages, each spouse will claim what he or she paid.

If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction. If both spouses paid through a joint checking account, the deduction is allocated between the spouses in the ratio of each spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction.

LINE 19. Penalty on Early Withdrawal of Savings. Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

MARRIED SEPARATE FILERS: Divide the penalty amount between spouses based upon registered ownership of the time deposit.

LINE 20. Alimony Paid. Enter the amount of alimony payments or separate maintenance payments that were deductible on your federal tax return.

MARRIED SEPARATE FILERS: Only the spouse liable for these payments can deduct the alimony paid.

LINE 21. Pension/Retirement Income Exclusion. If you or your spouse receive a pension, annuity, self-employed retirement plan, deferred compensation, IRA distribution, or other retirement plan benefits, you may be eligible to exclude from Iowa income tax part or all of the retirement income that is taxable on your federal return. Social Security benefits are *not* included. The exclusion can be up to \$6,000 for individuals who file status 1, 5, or 6 and up to \$12,000 for married taxpayers who file status 2, 3, or 4. To take this exclusion the pensioner or retirement income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2013, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2013 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, and both meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

LINE 22. Moving Expense Deduction. Enter the deduction for moving expenses incurred in 2013. Include a copy of federal form 3903.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

LINE 23. Iowa Capital Gain Deduction - for certain business/farm assets ONLY. Gains on the sale of stocks or bonds **do not qualify** for the capital gain deduction. This is a 100% deduction of **qualifying** net capital gain realized in 2013. Capital gains from the sale of investment property **does not qualify** for the capital gain deduction, even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify. Material participation and holding period requirements, plus a flowchart to assist in determining if a gain qualifies, may be found in the online Expanded Instructions. (See Capital Gain Deduction Worksheet) For gains related to an ESOP, please see the online Expanded Instructions for qualifications.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

a. Jointly held: Divide equally between spouses.

b. If other than jointly held: Divide between spouses based on percentage of ownership.

LINE 24. Other Adjustments. Enter the total of other allowable adjustments as listed below. Include an explanation for each adjustment.

a. Accrual method

b. Active Duty Military Pay included in line 15 Gross Income (see online Expanded Instructions)

c. Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)

d. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method

e. Capital or ordinary gain from involuntary conversion related to eminent domain

f. Claim of Right Deduction may be taken on line 24, or you can calculate the tax reduction as a credit claimed on line 61, but not both

g. College Savings Iowa or Iowa Advisor 529 Plan, up to \$3,045 per beneficiary

h. Disability income exclusion, include IA 2440

i. Domestic production activities deduction, see federal return

j. (no adjustment currently assigned to "j")

k. Employer Social Security credit from federal return

l. Federal alcohol and cellulosic biofuel fuels credit from federal return

m. Foreign-earned income exclusion and/or foreign housing deduction from federal return

n. Gains or losses from distressed sale transactions

o. Health savings account deduction from federal return

p. Injured veterans program, contributions to (do not put on IA Sch. A)

q. Injured veterans program, grants from

r. In-home health care

s. Iowa Veterans Trust Fund

t. Military exemptions, not already excluded (see online Expanded Instructions)

u. Net operating loss, Iowa

v. Organ transplant expenses

w. Partnership income and/or S corporation income: Modifications that decreased the income

x. Segal Americorps Education Award Payments

y. Speculative shell buildings

z. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18

aa. Victim compensation awards

bb. Wages paid to certain individuals

cc. Work Opportunity Credit from federal return

dd. Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040

ee. Educator expenses

ff. Tuition and fees deduction

MARRIED SEPARATE FILERS: When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the student loan interest deduction, it is prorated based on net income before the adjustment in question.

Line 26 QUALIFICATIONS FOR EXEMPTION FROM TAX: If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 26. Enter zero on line 53 and complete the remainder of the return.

The following income must be included when determining if you are eligible for the \$9,000 exemption or the \$13,500 exemption (\$24,000 or \$32,000 if 65 or older on 12/31/13).

a. The incomes of both spouses must be combined to determine if you meet this exemption from tax.

b. The amount of any pension exclusion that is taken on line 21 of the IA 1040.

c. Any Social Security Phase-out amount from line 12 of the Social Security Worksheet on page 2.

d. Any amount of lump-sum distribution separately taxed on federal form 4972.

e. Any net operating loss carryover.

FILING STATUS 1, SINGLE: If you are using filing status 1 (single), you are exempt from Iowa tax if you meet either of the following conditions:

a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. **(\$24,000 if you are 65 or older on 12/31/13)**

b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

ALL OTHER FILING STATUSES: If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if you meet the following condition:

a. Your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. **(\$32,000 if you or your spouse is 65 or older on 12/31/13)**

MARRIED SEPARATE FILERS: Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

Nonresidents and Part-year Residents: In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

NOTE: If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or minimum tax even if you have no regular Iowa income tax liability.

STEP 6 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Federal Income Tax Refund/Overpayment Received in 2013. Any federal income tax refund received during 2013 must be reported on this line. To find out the amount of your federal refund, you must contact the IRS at 1-800-829-1040 or www.irs.gov. If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2013, the amount should be claimed as 2013 estimated tax paid on line 32. The total overpayment must be reported on line 27. Any portion of the federal refund received due to the motor fuel tax credit must be reported on the Iowa return.

Do not include the federal refund in the following situations:

- Do not include any part of the refund received from Earned Income Tax Credit, additional child tax credit, first-time homebuyer credit, refundable education credit, or adoption tax credit.
- You are filing an Iowa return for 2013 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2013 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2013 was from a jointly-filed federal return, it must be divided between the spouses in the ratio of the spouses' Iowa net incomes in the year for which the refund was issued.

LINE 28. Self-employment/Household Employment Taxes.

- a. If any part of the federal tax payments on lines 31, 32, or 33 include self-employment tax, then the self-employment tax must be added back on line 28.

- b. If any part of the federal tax payments on lines 31, 32, or 33 include federal household employment taxes, then federal household employment taxes must be added back on line 28.

MARRIED SEPARATE FILERS: Each spouse must claim his or her own self-employment tax. Household employment taxes are divided between spouses in the ratio of their respective net incomes.

LINE 31. Federal Tax Withheld. Enter the amount listed in the box labeled "federal income tax withheld" on the W-2 or 1099 form(s) that you received.

MARRIED SEPARATE FILERS: Each spouse may claim only his or her own federal income tax withheld from wages.

LINE 32. Federal Estimated Tax Payments Made in 2013. Enter the federal estimated income tax payments made in 2013. Include any credit applied from your 2012 federal income tax overpayment. Federal Tax includes the tax on net investment income under section 1411(a) of the Internal Revenue Code.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2013 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2013 tax year.

LINE 33. Additional Federal Tax Paid in 2013.

- a. Enter the amount of additional federal income tax paid during 2013 for tax year 2012 and any other years before 2013. The amount of additional federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional federal income tax was paid. Include only the actual federal tax payments made in 2013, but DO NOT include penalties and interest.

MARRIED SEPARATE FILERS: The additional federal tax paid must be divided between the spouses in the ratio of the spouses' Iowa net incomes for the prior years for which they paid additional federal income tax.

- b. FICA payments in excess of \$7,049.40 for Social Security tax for each person and the motor fuel tax credit from the 2013 federal return can be deducted as a federal tax payment on line 33.

STEP 7 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your federal return. You must complete the Iowa Schedule A to itemize deductions on the Iowa return.

MARRIED SEPARATE FILERS: If one spouse uses the itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed. Itemized deductions must be divided between spouses in the ratio of their respective net incomes.

LINE 37. Itemized or Standard Deduction: Mark the correct box to show the deduction method used.

STANDARD: Tax year 2013, standard deduction is:

Filing Status 1:	\$1,900
Filing Status 3 & 4:	\$1,900 for each spouse
Filing Status 2, 5 or 6:	\$4,670

Itemized Deductions:

- **The itemized deduction for state sales and use tax paid** is allowable only if the taxpayer claimed an itemized deduction for state sales and use tax paid on the federal form.
- Taxpayers with the **mortgage interest credit deduction** can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the federal Schedule A.
- **School Tuition Organization, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 50 of the IA 1040.
- **Injured Veterans Program Contributions:** These contributions do not qualify as itemized deductions but can be taken on line 24.
- **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums shown on line 18 of the IA 1040.

- **Vehicle Registration Fee Deduction.** If you itemize deductions, a portion of the annual automobile registration fee you paid in 2013 may be deducted as personal property tax on your Iowa Schedule A, line 6. This deduction is for annual registration fees paid based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to carry not more than 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code section 321.1(44)]. Annual registration fees on the following vehicles are **not** deductible: pickups (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See 2013 online Expanded Instructions for additional details, including information about model year 2010 and newer pickups.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2013 for qualifying automobiles (model year 2003 or newer) and multipurpose vehicles (model year 1993 or newer).

Line 37 Vehicle Registration Deduction Worksheet

1. Enter the actual annual registration fee paid 1. _____
2. Take the weight of your vehicle and divide it by 250. The weight is found on your registration. ... 2. _____
3. Subtract line 2 from line 1. This is the deductible amount for line 37. 3. _____

Older Vehicles: For qualifying automobiles (model year 2002 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2013.

Iowa Itemized Deduction Worksheet form IA 104 must be used if your federal AGI is more than \$300,000 for married filers (\$150,000 for married taxpayers filing separate returns) or qualified widow(er), \$275,000 for head of household filers and \$250,000 for single filers.

Other Deductions (line 27 of IA Schedule A)

a. Expenses Incurred for Care of a Disabled Relative: Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses that are not reimbursed can be claimed. An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes. A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

MARRIED SEPARATE FILERS: The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000.

b. Adoption Expenses: If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2013. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

c. Mileage Deduction for Charitable Purposes: Iowa allows you an *additional* deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:

1. Number of miles x 39¢/mile 1. _____
2. Less charitable mileage deduction
already included as part of line 26,
Iowa Schedule A 2. _____
3. Equals additional mileage deduction
for charitable purposes. 3. _____

STEP 8 TAX CALCULATION

LINE 39. Tax from Tables or Alternate Tax. The tax tables begin on page 11 for all filing statuses.

Alternate Tax Calculation: For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 and Social Security Phase-out taken on line 12 of the Social Security Worksheet on page 2 exceeds \$13,500 (\$32,000 if you or your spouse is 65 or older on 12/31/13), **you are required to file a return but you may owe less tax** by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 39 if it is less than the tax from the tax table. This is not available to status 1 filers.

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

ALTERNATE TAX CALCULATION

1. Enter the total of net income from line 26, pension exclusion from line 21 of the IA 1040 and Social Security Phase-out taken on line 12 of the Social Security Worksheet on page 2. Filing statuses 3 or 4: Enter combined totals of both spouses. 1. _____
2. Enter \$13,500. (\$32,000 if you or your spouse is 65 or older on 12/31/13.) 2. _____
3. Income subject to alternate tax. Subtract line 2 from line 1 3. _____
4. Multiply line 3 by 8.98% (.0898). 4. _____
5. Using the tax tables, determine the tax on the taxable income from line 38 of the IA 1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts. 5. _____
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 39, IA 1040. 6. _____

MARRIED SEPARATE FILERS (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses. "Net income" for purposes of this

proration is the amount from line 26, plus any pension exclusion from line 21 and Social Security Phase-out taken on line 12 of the Social Security Worksheet.

LINE 40. Iowa Lump-sum Tax. Enter 25% of federal tax from form 4972.

LINE 41. Iowa Minimum Tax. The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal minimum tax is imposed. However, you may be subject to Iowa minimum tax even if you have no liability for federal minimum tax. If you had tax preference items and adjustments in 2013, see form IA 6251 for further information.

Nonresidents and Part-year Residents: If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa minimum tax. See form IA 6251.

LINE 44. Tuition and Textbook Credit. Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964. The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent. Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school **do not** qualify for the credit. "Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools. "Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities. Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver's education (if paid to a school), awards banquets, homecoming, prom (purchase of clothing does not qualify), and other school related social events. **For lists of items eligible and not eligible for the credit, see 2013 Expanded Instructions on our website.** (Credit can be claimed only for dependents listed on the return.) Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

Example: Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

MARRIED SEPARATE FILERS: This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

LINE 45. Volunteer Firefighter and Volunteer Emergency Medical Services (EMS) Personnel Tax Credit. A tax credit of up to \$50 is available for volunteer firefighters and volunteer EMS personnel. A volunteer firefighter must be an active member of an organized volunteer fire department in Iowa who has met minimum training standards. Volunteer EMS personnel must be individuals trained to provide emergency medical care, who are certified as first responders, and have been issued certificates by the Iowa Department of Public Health. The tax credit equals \$50 if the volunteer served for all of 2013. If the volunteer did not serve during all of 2013. The \$50 credit is prorated based on the number of months the volunteer served, rounded to the nearest dollar. If an individual is both a volunteer firefighter and a volunteer EMS, the credit is still limited to \$50 in total.

LINE 48. Credit for Nonresident or Part-year Resident. Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8. Examples are available in the online Expanded Instructions. You may owe less tax by using filing

status 3 or 4. A copy of Schedule IA 126 and a copy of your federal return must be included.

LINE 50. Other Nonrefundable Iowa Credits. Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the 2013 online Expanded Instructions for the list of credits. You must include the IA 148 with the IA 1040.

LINE 52. School District Surtax/EMS Surtax. Multiply the amount on line 51 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on pages 16-17. The name of your school district may be found on your voter registration card.

LINE 55. Contributions. Enter your voluntary contributions to any of the checkoffs in boxes 55a, 55b, 55c, and 55d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

MARRIED SEPARATE FILERS: Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

STEP 9 CREDITS

LINE 57. Out-of-state Tax Credit. All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the federal return even if the income was earned in another state or foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-of-state Tax Credit by completing the IA 130 form. See examples on page 10.

LINE 58. Motor Fuel Tax Credit. Enter the amount of Motor Fuel Tax Credit from Schedule IA 4136. The federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Motor Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

LINE 59. Child and Dependent Care Credit OR Early Childhood Development Credit. Only one of these credits may be taken. Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.

1. Enter the amount from line 11 of federal form 2441.

1. _____
2. If total of line 26 of the IA 1040, columns A and B, is:

allowable %

allowable %

Less than \$10,000 75%

\$25,000 - \$34,999 ... 50%

\$10,000 - \$19,999 65%

\$35,000 - \$39,999 ... 40%

\$20,000 - \$24,999 55%

\$40,000 - \$44,999 .. 30%

\$45,000 and over: 0%

Enter % here

2. _____
3. Multiply line 1 by the percentage on line 2.
Enter the result here and
on line 59 of the IA 1040.

3. _____

Nonresidents and Part-year Residents: The Child and Dependent Care Credit must be adjusted using the following formula:

Iowa net income (line 26, IA 126)
÷
All-source net income of you
and spouse (line 26, IA 1040)
The ratio cannot exceed 100%

×

credit calculated
above

=

credit on
line 59

If you are choosing the Early Childhood Development Credit, you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2013 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in IA Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions, and reading books
- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils, and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities, and the entrance fees for such activities

Early childhood development expenses that do **not** qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenets, doctrines, or worship

MARRIED SEPARATE FILERS: In computing the credit, the combined net income of both spouses must be used. The credit must be divided between spouses in the ratio of each spouse's net income to their combined net income.

LINE 60. Iowa Earned Income Tax Credit (EITC). Enter 14.0% (0.14) of the federal EITC claimed on your federal return.

Nonresidents and Part-year Residents: The Iowa EITC must be adjusted using the following formula:

Iowa net income (line 26, IA 126)
÷
All-source net income of you
and spouse (line 26, IA 1040)
The ratio cannot exceed 100%.

×

Iowa EITC = credit on line 60

MARRIED SEPARATE FILERS: The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to total earned income. Earned income includes wages, salaries, tips, or other compensation, and net earnings from self-employment.

LINE 61. Other Refundable Credits. Enter the total of other credits from Part II, IA 148 Tax Credits Schedule. See the 2013 online Expanded Instructions for a list of credits. Include the IA 148 with the IA 1040.

LINE 64. Taxpayers Trust Fund Tax Credit. A tax credit of \$54 can be claimed for each taxpayer who files a 2013 Iowa 1040 return by October 31, 2014. For taxpayers who file a joint return or married filing separately on a combined return, each spouse can claim the \$54 credit. The credit is limited to the tax liability shown on line 63, and there is no

carry forward of any excess credit that is unused.

LINE 65. Iowa Income Tax Withheld. Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

LINE 66. Estimated and Voucher Payments. Enter the total amount of 2013 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2014 and any payments made with the IA 1040V Payment Voucher for 2013. Also include any amount applied to your 2013 Iowa estimated tax from line 71 of your 2012 Iowa income tax return.

STEP 10 REFUND OR AMOUNT YOU OWE

LINE 73. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 or IA 2210S (IA 2210F for farmers and fishers), enter the penalty on this line, and include a copy with your return. If you choose to use the annualized method of computing the penalty, include a copy of the IA 2210 Schedule AI with your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 70 or line 71.

Line 74. Penalty and Interest.

Iowa does not follow the federal extension guidelines.

74a. 10% Penalty for Failure to Timely File a Return: If you do not file your return by the due date and at least 90% of the correct tax is not paid, you owe an additional 10% of the unpaid tax.

5% Penalty for Failure to Timely Pay the Tax Due: If you file your return on time but do not pay at least 90% of the correct tax due, you owe an additional 5% of the unpaid tax.

You will never be subject to both the 5% and 10% penalties. The penalty will be the applicable 5% or 10%, but not a total of 15%.

74b. Interest must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full.

LINE 75. You have four options to pay the amount due. Direct debit payment with the income tax return, ePay (direct debit) at www.iowa.gov/tax, credit/debit card, or mail a check/money order with an IA 1040V Payment Voucher from our website, payable to Treasurer, State of Iowa. Do not make payments of less than one dollar. See the 2013 online Expanded Instructions for more information.

STEP 11: POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

STEP 12: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign. Deceased Taxpayer: If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

2013 INSTRUCTIONS FOR SCHEDULE IA 126

You will need to complete the IA 1040 lines 1-47 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure your **Iowa-source income**. The credit from this form is used to reduce total tax on your IA 1040. Please include a copy of your federal return.

For part-year Iowa residents, Iowa net income includes all income received *while living in Iowa plus any Iowa-source income* received while a nonresident. **For nonresidents,** Iowa net income will include all income *from Iowa sources*. Complete lines 1-26 of the IA 126 using only income from Iowa sources. Enter the amount of credit from line 33, IA 126, on line 48, IA 1040.

If you used filing status 3 (married filing separately on the combined return) on your IA 1040, you will divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers.

1. WAGES, SALARIES, TIPS, ETC.

Part-year residents: Include all W-2 income earned while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 when you pay tax to the other state. You will need to check with that state for their filing requirements.

Nonresidents: Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

2. TAXABLE INTEREST INCOME.

Part-year residents: Report all interest shown on the IA 1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business, or profession carried on within Iowa.

Nonresidents: Report only the interest derived from an Iowa trade, business, or profession.

3. DIVIDEND INCOME.

Part-year residents: Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business, or profession while a nonresident.

Nonresidents: Report the dividends derived from an Iowa trade, business, or profession.

4. ALIMONY RECEIVED.

Part-year residents: Report all alimony or separate maintenance payments received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

5. BUSINESS INCOME OR (LOSS).

Part-year residents: Report all federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or loss earned while a nonresident attributable to a business conducted in Iowa.

Nonresidents: Report the portion of business income or loss attributable to a business conducted in Iowa. Include a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times

the total net income from federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are delivered or shipped to a point within the state regardless of Freight on Board (F.O.B.) point.

6. CAPITAL GAIN OR (LOSS).

Part-year residents: Include 100% of the capital gain or loss from assets sold while an Iowa resident. In addition, capital gain or loss from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

Nonresidents: Include in Iowa income 100% of capital gain or loss from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

7. OTHER GAINS OR (LOSSES).

Part-year residents: Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

Nonresidents: Report any gains or losses from federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

8. TAXABLE IRA DISTRIBUTIONS.

Part-year residents: Report any taxable IRA distributions received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

9. TAXABLE PENSIONS AND ANNUITIES.

Pension is taxable to the state you live in when you receive it.

Part-year residents: Report any pension and annuity income reported on line 9 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

10. RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

Part-year residents: Report all income shown on federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S corporation income earned or received while a nonresident.

Nonresidents: Report all rents and royalties from Iowa sources and all Iowa partnership or S corporation income. See instructions for allocation of business income on line 5 of this section.

11. FARM INCOME OR (LOSS).

Part-year residents: Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

Nonresidents: Report the total net income from Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

12. UNEMPLOYMENT COMPENSATION.

Part-year residents: Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

Nonresidents: Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa in the ratio of Iowa salaries and wages to total salaries and wages.

13. TAXABLE SOCIAL SECURITY BENEFITS.

Part-year residents: Report any Social Security income reported on line 13 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

14. OTHER INCOME.

Part-year residents: Report any income on line 14 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes gambling income and the bonus depreciation/section 179 adjustment attributable to Iowa from the IA 4562A.

Nonresidents: Report all other taxable income from Iowa sources. This includes gambling income.

16. PAYMENTS TO AN IRA, KEOGH, OR SEP.

Part-year residents: Deduct payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

Nonresidents: Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

17. DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX.

Part-year residents: Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

Nonresidents: Deduct the portion of the amount allowed on your federal return in the ratio of your Iowa self-employment income to your total self-employment income.

18. HEALTH INSURANCE DEDUCTION.

Part-year residents:

- a. **Self-employed.** Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.
- b. **Deducted through wages.** Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.
- c. **Paid direct by taxpayer.** Enter 100% of the health insurance premiums that you paid while an Iowa resident.

Nonresidents:

- a. **Self-employed.** Enter 100% of the health insurance premiums paid by a self-employed individual in the ratio of Iowa self-employment income to total self-employment income.
- b. **Deducted through wages.** Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis in the ratio of Iowa wages to total wages.
- c. **Paid direct by taxpayer.** Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

19. PENALTY ON EARLY WITHDRAWAL OF SAVINGS.

Part-year residents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business, or profession.

Nonresidents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business, or profession.

20. ALIMONY PAID.

Part-year residents: Deduct alimony paid while an Iowa resident.

Nonresidents: Deduct alimony paid in the ratio of Iowa gross income to total gross income.

21. PENSION/RETIREMENT INCOME EXCLUSION.

Part-year residents: If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received while an Iowa resident, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

Nonresidents: Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

22. MOVING EXPENSES.

Part-year residents who moved into Iowa can enter any nonreimbursed moving expenses from line 22 of the IA 1040 that relate to the move to

Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

23. IOWA CAPITAL GAIN DEDUCTION.

Enter 100% of qualifying capital gains attributable to Iowa sources.

24. OTHER ADJUSTMENTS.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

26. IOWA NET INCOME.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more **or** you are subject to Iowa lump-sum or minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000 **and** you are not subject to Iowa lump-sum or minimum tax, you are not required to file an Iowa income tax return. Married taxpayers must combine their Iowa income amounts for purposes of the \$1,000 filing threshold. However, if you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 48 of the IA 1040.

Nonresident Example 1:

Chad is a resident of Nebraska and works in Iowa. His income includes

wages earned in Iowa and interest income from a Nebraska bank. Chad will report the wages and interest on the IA 1040 as all-source income. He will list his wages only on the IA 126 as his Iowa-source income.

Nonresident Example 2:

Laura lived in Illinois the entire tax year. She earned \$25,000 in wages from Iowa and won \$5,000 at an Iowa casino. She will report all of her income on the IA 1040 as all-source income. Only the gambling income will be reported on the IA 126 as her Iowa-source income.

Iowa has a reciprocal agreement with Illinois, which means that wages and salaries are taxed by the individual's state of residence. All income received from gambling in Iowa is taxable to Iowa regardless of the person's state of residence.

Part-year Resident Example:

Jill lived and worked in Iowa the first six months of the tax year. In addition to her wages, she received interest income from an Iowa bank. Jill then moved to Missouri, where she was employed for the rest of the year. She continued to receive interest income from the Iowa bank. Jill will report all of her income from both states on the IA 1040 as all-source income. On the IA 126, she will report only the wages and interest income earned while an Iowa resident as Iowa-source income. The interest income earned the last half of the year is not considered Iowa-source income since Jill was no longer an Iowa resident.

**IOWA SCHEDULE IA 130
Out-of-state Tax Credit**

Schedule IA 130, the Iowa Out-of-state Credit Computation, is only for residents or part-year residents of Iowa who earned income while an Iowa resident which was taxed by another state or foreign country.

Example 1 - Full-Year Iowa Residents Only

Jennifer lived in Iowa all year but worked in both Iowa and Nebraska. She earned \$10,000 in Iowa. She also earned \$15,000 in Nebraska that was taxed by Nebraska. Jennifer will report \$25,000 on line 15 of the IA 1040 as gross income. Line 51 of the IA 1040 is \$1,050. On the Nebraska state return the tax imposed* on her income was \$450.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.		\$15,000
2. Gross taxable income for residents from line 15, IA 1040.	25,000	
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)	60%	
4. Tax from line 51, IA 1040 (less lump-sum tax and minimum tax)	1,050	
5. Multiply line 4 by percentage on line 3	630	
6. Enter the tax imposed* by the other state or foreign country	450	
7. Enter the smaller of line 5 or 6. This is your Out-of-state Tax Credit. Enter this amount on line 57, IA 1040	450	

Example 2 - Part-Year Iowa Residents Only

Benny lived in Iowa until the end of June. July 1 he moved to Missouri. He worked all year in the state of Missouri. Benny earned a salary of \$30,000 for the year, \$15,000 while he lived in Iowa and \$15,000 while he lived in Missouri. Benny also earned \$10,000 farm rental income from farmland located in Iowa. Line 51 of the IA 1040 is \$1,292. On the Missouri state return, the tax imposed* on his income was \$1,000.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.		\$15,000
2. Gross taxable income for part-year residents from line 15, IA 126	25,000	
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)	60%	
4. Tax from line 51, IA 1040 (less lump-sum tax and minimum tax)	1,292	
5. Multiply line 4 by percentage on line 3	775	
6. Enter the tax imposed* by the other state or foreign country	1,000	
7. Enter the total amount of gross income taxed by the other state/foreign country.	30,000	
8. Divide line 1 by line 7 and enter the percentage (not to exceed 100.0%)	50%	
9. Multiply line 6 by the percentage on line 8.	500	
10. Enter the smaller of line 5 or 9. This is your Out-of-state Tax Credit. Enter this amount on line 57, IA 1040.	500	

* "Tax imposed" is the tax calculated from the tax formula/tables on the other state/foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the tax withheld or estimated tax payment made to the other state/foreign country.

 **Expanded Instructions are at
www.iowa.gov/tax**

2013 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
0	150	0
150	400	1
400	700	2
700	950	3
950	1,250	4
1,250	1,500	5
1,500	1,650	6
1,650	1,800	7
1,800	1,950	8
1,950	2,050	9
2,050	2,200	10
2,200	2,350	11
2,350	2,500	12
2,500	2,600	13
2,600	2,750	14
2,750	2,900	15
2,900	3,000	16
3,000	3,050	17
3,050	3,100	18
3,100	3,150	19
3,150	3,200	21
3,200	3,250	22
3,250	3,300	23
3,300	3,350	24
3,350	3,400	26
3,400	3,450	27
3,450	3,500	28
3,500	3,550	29
3,550	3,600	30
3,600	3,650	32
3,650	3,700	33
3,700	3,750	34
3,750	3,800	35
3,800	3,850	36
3,850	3,900	38
3,900	3,950	39
3,950	4,000	40
4,000	4,050	41
4,050	4,100	43
4,100	4,150	44
4,150	4,200	45
4,200	4,250	46
4,250	4,300	47
4,300	4,350	49
4,350	4,400	50
4,400	4,450	51
4,450	4,500	52
4,500	4,550	53
4,550	4,600	55
4,600	4,650	56
4,650	4,700	57
4,700	4,750	58
4,750	4,800	60
4,800	4,850	61
4,850	4,900	62
4,900	4,950	63
4,950	5,000	64
5,000	5,050	66
5,050	5,100	67
5,100	5,150	68
5,150	5,200	69
5,200	5,250	70
5,250	5,300	72
5,300	5,350	73
5,350	5,400	74
5,400	5,450	75
5,450	5,500	77
5,500	5,550	78
5,550	5,600	79
5,600	5,650	80
5,650	5,700	81
5,700	5,750	83
5,750	5,800	84
5,800	5,850	85
5,850	5,900	86
5,900	5,950	88

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
5,950	6,000	89
6,000	6,050	91
6,050	6,100	93
6,100	6,150	95
6,150	6,200	98
6,200	6,250	100
6,250	6,300	102
6,300	6,350	104
6,350	6,400	107
6,400	6,450	109
6,450	6,500	111
6,500	6,550	113
6,550	6,600	116
6,600	6,650	118
6,650	6,700	120
6,700	6,750	122
6,750	6,800	125
6,800	6,850	127
6,850	6,900	129
6,900	6,950	131
6,950	7,000	134
7,000	7,050	136
7,050	7,100	138
7,100	7,150	140
7,150	7,200	143
7,200	7,250	145
7,250	7,300	147
7,300	7,350	149
7,350	7,400	152
7,400	7,450	154
7,450	7,500	156
7,500	7,550	158
7,550	7,600	161
7,600	7,650	163
7,650	7,700	165
7,700	7,750	167
7,750	7,800	170
7,800	7,850	172
7,850	7,900	174
7,900	7,950	176
7,950	8,000	179
8,000	8,050	181
8,050	8,100	183
8,100	8,150	185
8,150	8,200	188
8,200	8,250	190
8,250	8,300	192
8,300	8,350	194
8,350	8,400	197
8,400	8,450	199
8,450	8,500	201
8,500	8,550	203
8,550	8,600	206
8,600	8,650	208
8,650	8,700	210
8,700	8,750	212
8,750	8,800	215
8,800	8,850	217
8,850	8,900	219
8,900	8,950	221
8,950	9,000	224
9,000	9,050	226
9,050	9,100	228
9,100	9,150	230
9,150	9,200	233
9,200	9,250	235
9,250	9,300	237
9,300	9,350	239
9,350	9,400	242
9,400	9,450	244
9,450	9,500	246
9,500	9,550	248
9,550	9,600	251
9,600	9,650	253
9,650	9,700	255
9,700	9,750	257

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
9,750	9,800	260
9,800	9,850	262
9,850	9,900	264
9,900	9,950	266
9,950	10,000	269
10,000	10,050	271
10,050	10,100	273
10,100	10,150	275
10,150	10,200	278
10,200	10,250	280
10,250	10,300	282
10,300	10,350	284
10,350	10,400	287
10,400	10,450	289
10,450	10,500	291
10,500	10,550	293
10,550	10,600	296
10,600	10,650	298
10,650	10,700	300
10,700	10,750	302
10,750	10,800	305
10,800	10,850	307
10,850	10,900	309
10,900	10,950	311
10,950	11,000	314
11,000	11,050	316
11,050	11,100	318
11,100	11,150	320
11,150	11,200	323
11,200	11,250	325
11,250	11,300	327
11,300	11,350	329
11,350	11,400	332
11,400	11,450	334
11,450	11,500	336
11,500	11,550	338
11,550	11,600	341
11,600	11,650	343
11,650	11,700	345
11,700	11,750	347
11,750	11,800	350
11,800	11,850	352
11,850	11,900	354
11,900	11,950	356
11,950	12,000	359
12,000	12,050	361
12,050	12,100	363
12,100	12,150	365
12,150	12,200	368
12,200	12,250	370
12,250	12,300	372
12,300	12,350	374
12,350	12,400	377
12,400	12,450	379
12,450	12,500	381
12,500	12,550	383
12,550	12,600	386
12,600	12,650	388
12,650	12,700	390
12,700	12,750	392
12,750	12,800	395
12,800	12,850	397
12,850	12,900	399
12,900	12,950	401
12,950	13,000	404
13,000	13,050	406
13,050	13,100	408
13,100	13,150	410
13,150	13,200	413
13,200	13,250	415
13,250	13,300	417
13,300	13,350	419
13,350	13,400	422
13,400	13,450	424
13,450	13,500	427
13,500	13,550	430

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
13,550	13,600	433
13,600	13,650	436
13,650	13,700	439
13,700	13,750	442
13,750	13,800	445
13,800	13,850	448
13,850	13,900	451
13,900	13,950	454
13,950	14,000	457
14,000	14,050	460
14,050	14,100	463
14,100	14,150	466
14,150	14,200	470
14,200	14,250	473
14,250	14,300	476
14,300	14,350	479
14,350	14,400	482
14,400	14,450	485
14,450	14,500	488
14,500	14,550	491
14,550	14,600	494
14,600	14,650	497
14,650	14,700	500
14,700	14,750	503
14,750	14,800	506
14,800	14,850	509
14,850	14,900	512
14,900	14,950	515
14,950	15,000	518
15,000	15,050	522
15,050	15,100	525
15,100	15,150	528
15,150	15,200	531
15,200	15,250	534
15,250	15,300	537
15,300	15,350	540
15,350	15,400	543
15,400	15,450	546
15,450	15,500	549
15,500	15,550	552
15,550	15,600	555
15,600	15,650	558
15,650	15,700	561
15,700	15,750	564
15,750	15,800	567
15,800	15,850	570
15,850	15,900	574
15,900	15,950	577
15,950	16,000	580
16,000	16,050	583
16,050	16,100	586
16,100	16,150	589
16,150	16,200	592
16,200	16,250	595
16,250	16,300	598
16,300	16,350	601
16,350	16,400	604
16,400	16,450	607
16,450	16,500	610
16,500	16,550	613
16,550	16,600	616
16,600	16,650	619
16,650	16,700	623
16,700	16,750	626
16,750	16,800	629
16,800	16,850	632
16,850	16,900	635
16,900	16,950	638
16,950	17,000	641
17,000	17,050	644
17,050	17,100	647
17,100	17,150	650
17,150	17,200	653
17,200	17,250	656
17,250	17,300	659
17,300	17,350	662

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
17,350	17,400	665
17,400	17,450	668
17,450	17,500	671
17,500	17,550	675
17,550	17,600	678
17,600	17,650	681
17,650	17,700	684
17,700	17,750	687
17,750	17,800	690
17,800	17,850	693
17,850	17,900	696
17,900	17,950	699
17,950	18,000	702
18,000	18,050	705
18,050	18,100	708
18,100	18,150	711
18,150	18,200	714
18,200	18,250	717
18,250	18,300	720
18,300	18,350	723
18,350	18,400	727
18,400	18,450	730
18,450	18,500	733
18,500	18,550	736
18,550	18,600	739
18,600	18,650	742
18,650	18,700	745
18,700	18,750	748
18,750	18,800	751
18,800	18,850	754
18,850	18,900	757
18,900	18,950	760
18,950	19,000	763
19,000	19,050	766
19,050	19,100	769
19,100	19,150	772
19,150	19,200	776
19,200	19,250	779
19,250	19,300	782
19,300	19,350	785
19,350	19,400	788
19,400	19,450	791
19,450	19,500	794
19,500	19,550	797
19,550	19,600	800
19,600	19,650	803
19,650	19,700	806
19,700	19,750	809
19,750	19,800	812
19,800	19,850	815
19,850	19,900	818
19,900	19,950	821
19,950	20,000	824
20,000	20,050	828
20,050	20,100	831
20,100	20,150	834
20,150	20,200	837
20,200	20,250	840
20,250	20,300	843
20,300	20,350	846
20,350	20,400	849
20,400	20,450	852
20,450	20,500	855
20,500	20,550	858
20,550	20,600	861
20,600	20,650	864
20,650	20,700	867
20,700	20,750	870
20,750	20,800	873
20,800	20,850	876
20,850	20,900	880
20,900	20,950	883
20,950	21,000	886
21,000	21,050	889
21,050	21,100	892
21,100	21,150	895

2013 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
21,150	21,200	898
21,200	21,250	901
21,250	21,300	904
21,300	21,350	907
21,350	21,400	910
21,400	21,450	913
21,450	21,500	916
21,500	21,550	919
21,550	21,600	922
21,600	21,650	925
21,650	21,700	929
21,700	21,750	932
21,750	21,800	935
21,800	21,850	938
21,850	21,900	941
21,900	21,950	944
21,950	22,000	947
22,000	22,050	950
22,050	22,100	953
22,100	22,150	956
22,150	22,200	959
22,200	22,250	962
22,250	22,300	965
22,300	22,350	968
22,350	22,400	971
22,400	22,450	974
22,450	22,500	978
22,500	22,550	981
22,550	22,600	984
22,600	22,650	987
22,650	22,700	991
22,700	22,750	994
22,750	22,800	997
22,800	22,850	1,000
22,850	22,900	1,004
22,900	22,950	1,007
22,950	23,000	1,010
23,000	23,050	1,013
23,050	23,100	1,017
23,100	23,150	1,020
23,150	23,200	1,023
23,200	23,250	1,026
23,250	23,300	1,030
23,300	23,350	1,033
23,350	23,400	1,036
23,400	23,450	1,039
23,450	23,500	1,043
23,500	23,550	1,046
23,550	23,600	1,049
23,600	23,650	1,052
23,650	23,700	1,055
23,700	23,750	1,059
23,750	23,800	1,062
23,800	23,850	1,065
23,850	23,900	1,068
23,900	23,950	1,072
23,950	24,000	1,075
24,000	24,050	1,078
24,050	24,100	1,081
24,100	24,150	1,085
24,150	24,200	1,088
24,200	24,250	1,091
24,250	24,300	1,094
24,300	24,350	1,098
24,350	24,400	1,101
24,400	24,450	1,104
24,450	24,500	1,107
24,500	24,550	1,111
24,550	24,600	1,114
24,600	24,650	1,117
24,650	24,700	1,120
24,700	24,750	1,124
24,750	24,800	1,127
24,800	24,850	1,130
24,850	24,900	1,133
24,900	24,950	1,136

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
24,950	25,000	1,140
25,000	25,050	1,143
25,050	25,100	1,146
25,100	25,150	1,149
25,150	25,200	1,153
25,200	25,250	1,156
25,250	25,300	1,159
25,300	25,350	1,162
25,350	25,400	1,166
25,400	25,450	1,169
25,450	25,500	1,172
25,500	25,550	1,175
25,550	25,600	1,179
25,600	25,650	1,182
25,650	25,700	1,185
25,700	25,750	1,188
25,750	25,800	1,192
25,800	25,850	1,195
25,850	25,900	1,198
25,900	25,950	1,201
25,950	26,000	1,205
26,000	26,050	1,208
26,050	26,100	1,211
26,100	26,150	1,214
26,150	26,200	1,217
26,200	26,250	1,221
26,250	26,300	1,224
26,300	26,350	1,227
26,350	26,400	1,230
26,400	26,450	1,234
26,450	26,500	1,237
26,500	26,550	1,240
26,550	26,600	1,243
26,600	26,650	1,247
26,650	26,700	1,250
26,700	26,750	1,253
26,750	26,800	1,256
26,800	26,850	1,260
26,850	26,900	1,263
26,900	26,950	1,266
26,950	27,000	1,269
27,000	27,050	1,273
27,050	27,100	1,276
27,100	27,150	1,279
27,150	27,200	1,282
27,200	27,250	1,286
27,250	27,300	1,289
27,300	27,350	1,292
27,350	27,400	1,295
27,400	27,450	1,298
27,450	27,500	1,302
27,500	27,550	1,305
27,550	27,600	1,308
27,600	27,650	1,311
27,650	27,700	1,315
27,700	27,750	1,318
27,750	27,800	1,321
27,800	27,850	1,324
27,850	27,900	1,328
27,900	27,950	1,331
27,950	28,000	1,334
28,000	28,050	1,337
28,050	28,100	1,341
28,100	28,150	1,344
28,150	28,200	1,347
28,200	28,250	1,350
28,250	28,300	1,354
28,300	28,350	1,357
28,350	28,400	1,360
28,400	28,450	1,363
28,450	28,500	1,367
28,500	28,550	1,370
28,550	28,600	1,373
28,600	28,650	1,376
28,650	28,700	1,379
28,700	28,750	1,383

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
28,750	28,800	1,386
28,800	28,850	1,389
28,850	28,900	1,392
28,900	28,950	1,396
28,950	29,000	1,399
29,000	29,050	1,402
29,050	29,100	1,405
29,100	29,150	1,409
29,150	29,200	1,412
29,200	29,250	1,415
29,250	29,300	1,418
29,300	29,350	1,422
29,350	29,400	1,425
29,400	29,450	1,428
29,450	29,500	1,431
29,500	29,550	1,435
29,550	29,600	1,438
29,600	29,650	1,441
29,650	29,700	1,444
29,700	29,750	1,448
29,750	29,800	1,451
29,800	29,850	1,454
29,850	29,900	1,457
29,900	29,950	1,461
29,950	30,000	1,464
30,000	30,050	1,467
30,050	30,100	1,471
30,100	30,150	1,474
30,150	30,200	1,478
30,200	30,250	1,481
30,250	30,300	1,484
30,300	30,350	1,488
30,350	30,400	1,491
30,400	30,450	1,495
30,450	30,500	1,498
30,500	30,550	1,501
30,550	30,600	1,505
30,600	30,650	1,508
30,650	30,700	1,512
30,700	30,750	1,515
30,750	30,800	1,518
30,800	30,850	1,522
30,850	30,900	1,525
30,900	30,950	1,529
30,950	31,000	1,532
31,000	31,050	1,535
31,050	31,100	1,539
31,100	31,150	1,542
31,150	31,200	1,546
31,200	31,250	1,549
31,250	31,300	1,552
31,300	31,350	1,556
31,350	31,400	1,559
31,400	31,450	1,563
31,450	31,500	1,566
31,500	31,550	1,569
31,550	31,600	1,573
31,600	31,650	1,576
31,650	31,700	1,580
31,700	31,750	1,583
31,750	31,800	1,586
31,800	31,850	1,590
31,850	31,900	1,593
31,900	31,950	1,597
31,950	32,000	1,600
32,000	32,050	1,603
32,050	32,100	1,607
32,100	32,150	1,610
32,150	32,200	1,614
32,200	32,250	1,617
32,250	32,300	1,620
32,300	32,350	1,624
32,350	32,400	1,627
32,400	32,450	1,631
32,450	32,500	1,634
32,500	32,550	1,637

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
32,550	32,600	1,641
32,600	32,650	1,644
32,650	32,700	1,648
32,700	32,750	1,651
32,750	32,800	1,654
32,800	32,850	1,658
32,850	32,900	1,661
32,900	32,950	1,665
32,950	33,000	1,668
33,000	33,050	1,671
33,050	33,100	1,675
33,100	33,150	1,678
33,150	33,200	1,682
33,200	33,250	1,685
33,250	33,300	1,688
33,300	33,350	1,692
33,350	33,400	1,695
33,400	33,450	1,699
33,450	33,500	1,702
33,500	33,550	1,705
33,550	33,600	1,709
33,600	33,650	1,712
33,650	33,700	1,716
33,700	33,750	1,719
33,750	33,800	1,722
33,800	33,850	1,726
33,850	33,900	1,729
33,900	33,950	1,733
33,950	34,000	1,736
34,000	34,050	1,739
34,050	34,100	1,743
34,100	34,150	1,746
34,150	34,200	1,750
34,200	34,250	1,753
34,250	34,300	1,756
34,300	34,350	1,760
34,350	34,400	1,763
34,400	34,450	1,767
34,450	34,500	1,770
34,500	34,550	1,773
34,550	34,600	1,777
34,600	34,650	1,780
34,650	34,700	1,784
34,700	34,750	1,787
34,750	34,800	1,790
34,800	34,850	1,794
34,850	34,900	1,797
34,900	34,950	1,801
34,950	35,000	1,804
35,000	35,050	1,807
35,050	35,100	1,811
35,100	35,150	1,814
35,150	35,200	1,818
35,200	35,250	1,821
35,250	35,300	1,824
35,300	35,350	1,828
35,350	35,400	1,831
35,400	35,450	1,835
35,450	35,500	1,838
35,500	35,550	1,841
35,550	35,600	1,845
35,600	35,650	1,848
35,650	35,700	1,852
35,700	35,750	1,855
35,750	35,800	1,858
35,800	35,850	1,862
35,850	35,900	1,865
35,900	35,950	1,869
35,950	36,000	1,872
36,000	36,050	1,875
36,050	36,100	1,879
36,100	36,150	1,882
36,150	36,200	1,886
36,200	36,250	1,889
36,250	36,300	1,892
36,300	36,350	1,896

2013 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
40,150	40,200	2,158
40,200	40,250	2,161
40,250	40,300	2,164
40,300	40,350	2,168
40,350	40,400	2,171
40,400	40,450	2,175
40,450	40,500	2,178
40,500	40,550	2,181
40,550	40,600	2,185
40,600	40,650	2,188
40,650	40,700	2,192
40,700	40,750	2,195
40,750	40,800	2,198
40,800	40,850	2,202
40,850	40,900	2,205
40,900	40,950	2,209
40,950	41,000	2,212
41,000	41,050	2,215
41,050	41,100	2,219
41,100	41,150	2,222
41,150	41,200	2,226
41,200	41,250	2,229
41,250	41,300	2,232
41,300	41,350	2,236
41,350	41,400	2,239
41,400	41,450	2,243
41,450	41,500	2,246
41,500	41,550	2,249
41,550	41,600	2,253
41,600	41,650	2,256
41,650	41,700	2,260
41,700	41,750	2,263
41,750	41,800	2,266
41,800	41,850	2,270
41,850	41,900	2,273
41,900	41,950	2,277
41,950	42,000	2,280
42,000	42,050	2,283
42,050	42,100	2,287
42,100	42,150	2,290
42,150	42,200	2,294
42,200	42,250	2,297
42,250	42,300	2,300
42,300	42,350	2,304
42,350	42,400	2,307
42,400	42,450	2,311
42,450	42,500	2,314
42,500	42,550	2,317
42,550	42,600	2,321
42,600	42,650	2,324
42,650	42,700	2,328
42,700	42,750	2,331
42,750	42,800	2,334
42,800	42,850	2,338
42,850	42,900	2,341
42,900	42,950	2,345
42,950	43,000	2,348
43,000	43,050	2,351
43,050	43,100	2,355
43,100	43,150	2,358
43,150	43,200	2,362
43,200	43,250	2,365
43,250	43,300	2,368
43,300	43,350	2,372
43,350	43,400	2,375
43,400	43,450	2,379
43,450	43,500	2,382
43,500	43,550	2,385
43,550	43,600	2,389
43,600	43,650	2,392
43,650	43,700	2,396
43,700	43,750	2,399
43,750	43,800	2,402
43,800	43,850	2,406
43,850	43,900	2,409
43,900	43,950	2,413

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,950	44,000	2,416
44,000	44,050	2,419
44,050	44,100	2,423
44,100	44,150	2,426
44,150	44,200	2,430
44,200	44,250	2,433
44,250	44,300	2,436
44,300	44,350	2,440
44,350	44,400	2,443
44,400	44,450	2,447
44,450	44,500	2,450
44,500	44,550	2,453
44,550	44,600	2,457
44,600	44,650	2,460
44,650	44,700	2,464
44,700	44,750	2,467
44,750	44,800	2,470
44,800	44,850	2,474
44,850	44,900	2,478
44,900	44,950	2,482
44,950	45,000	2,486
45,000	45,050	2,490
45,050	45,100	2,494
45,100	45,150	2,498
45,150	45,200	2,502
45,200	45,250	2,506
45,250	45,300	2,510
45,300	45,350	2,513
45,350	45,400	2,517
45,400	45,450	2,521
45,450	45,500	2,525
45,500	45,550	2,529
45,550	45,600	2,533
45,600	45,650	2,537
45,650	45,700	2,541
45,700	45,750	2,545
45,750	45,800	2,549
45,800	45,850	2,553
45,850	45,900	2,557
45,900	45,950	2,561
45,950	46,000	2,565
46,000	46,050	2,569
46,050	46,100	2,573
46,100	46,150	2,577
46,150	46,200	2,581
46,200	46,250	2,585
46,250	46,300	2,589
46,300	46,350	2,593
46,350	46,400	2,597
46,400	46,450	2,601
46,450	46,500	2,605
46,500	46,550	2,609
46,550	46,600	2,612
46,600	46,650	2,616
46,650	46,700	2,620
46,700	46,750	2,624
46,750	46,800	2,628
46,800	46,850	2,632
46,850	46,900	2,636
46,900	46,950	2,640
46,950	47,000	2,644
47,000	47,050	2,648
47,050	47,100	2,652
47,100	47,150	2,656
47,150	47,200	2,660
47,200	47,250	2,664
47,250	47,300	2,668
47,300	47,350	2,672
47,350	47,400	2,676
47,400	47,450	2,680
47,450	47,500	2,684
47,500	47,550	2,688
47,550	47,600	2,692
47,600	47,650	2,696
47,650	47,700	2,700
47,700	47,750	2,704

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,750	47,800	2,708
47,800	47,850	2,711
47,850	47,900	2,715
47,900	47,950	2,719
47,950	48,000	2,723
48,000	48,050	2,727
48,050	48,100	2,731
48,100	48,150	2,735
48,150	48,200	2,739
48,200	48,250	2,743
48,250	48,300	2,747
48,300	48,350	2,751
48,350	48,400	2,755
48,400	48,450	2,759
48,450	48,500	2,763
48,500	48,550	2,767
48,550	48,600	2,771
48,600	48,650	2,775
48,650	48,700	2,779
48,700	48,750	2,783
48,750	48,800	2,787
48,800	48,850	2,791
48,850	48,900	2,795
48,900	48,950	2,799
48,950	49,000	2,803
49,000	49,050	2,807
49,050	49,100	2,810
49,100	49,150	2,814
49,150	49,200	2,818
49,200	49,250	2,822
49,250	49,300	2,826
49,300	49,350	2,830
49,350	49,400	2,834
49,400	49,450	2,838
49,450	49,500	2,842
49,500	49,550	2,846
49,550	49,600	2,850
49,600	49,650	2,854
49,650	49,700	2,858
49,700	49,750	2,862
49,750	49,800	2,866
49,800	49,850	2,870
49,850	49,900	2,874
49,900	49,950	2,878
49,950	50,000	2,882
50,000	50,050	2,886
50,050	50,100	2,890
50,100	50,150	2,894
50,150	50,200	2,898
50,200	50,250	2,902
50,250	50,300	2,906
50,300	50,350	2,909
50,350	50,400	2,913
50,400	50,450	2,917
50,450	50,500	2,921
50,500	50,550	2,925
50,550	50,600	2,929
50,600	50,650	2,933
50,650	50,700	2,937
50,700	50,750	2,941
50,750	50,800	2,945
50,800	50,850	2,949
50,850	50,900	2,953
50,900	50,950	2,957
50,950	51,000	2,961
51,000	51,050	2,965
51,050	51,100	2,969
51,100	51,150	2,973
51,150	51,200	2,977
51,200	51,250	2,981
51,250	51,300	2,985
51,300	51,350	2,989
51,350	51,400	2,993
51,400	51,450	2,997
51,450	51,500	3,001
51,500	51,550	3,005

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,550	51,600	3,008
51,600	51,650	3,012
51,650	51,700	3,016
51,700	51,750	3,020
51,750	51,800	3,024
51,800	51,850	3,028
51,850	51,900	3,032
51,900	51,950	3,036
51,950	52,000	3,040
52,000	52,050	3,044
52,050	52,100	3,048
52,100	52,150	3,052
52,150	52,200	3,056
52,200	52,250	3,060
52,250	52,300	3,064
52,300	52,350	3,068
52,350	52,400	3,072
52,400	52,450	3,076
52,450	52,500	3,080
52,500	52,550	3,084
52,550	52,600	3,088
52,600	52,650	3,092
52,650	52,700	3,096
52,700	52,750	3,100
52,750	52,800	3,104
52,800	52,850	3,107
52,850	52,900	3,111
52,900	52,950	3,115
52,950	53,000	3,119
53,000	53,050	3,123
53,050	53,100	3,127
53,100	53,150	3,131
53,150	53,200	3,135
53,200	53,250	3,139
53,250	53,300	3,143
53,300	53,350	3,147
53,350	53,400	3,151
53,400	53,450	3,155
53,450	53,500	3,159
53,500	53,550	3,163
53,550	53,600	3,167
53,600	53,650	3,171
53,650	53,700	3,175
53,700	53,750	3,179
53,750	53,800	3,183
53,800	53,850	3,187
53,850	53,900	3,191
53,900	53,950	3,195
53,950	54,000	3,199
54,000	54,050	3,203
54,050	54,100	3,206
54,100	54,150	3,210
54,150	54,200	3,214
54,200	54,250	3,218
54,250	54,300	3,222
54,300	54,350	3,226
54,350	54,400	3,230
54,400	54,450	3,234
54,450	54,500	3,238
54,500	54,550	3,242
54,550	54,600	3,246
54,600	54,650	3,250
54,650	54,700	3,254
54,700	54,750	3,258
54,750	54,800	3,262
54,800	54,850	3,266
54,850	54,900	3,270
54,900	54,950	3,274
54,950	55,000	3,278
55,000	55,050	3,282
55,050	55,100	3,286
55,100	55,150	3,290
55,150	55,200	3,294
55,200	55,250	3,298
55,250	55,300	3,302
55,300	55,350	3,305

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,350	55,400	3,309
55,400	55,450	3,313
55,450	55,500	3,317
55,500	55,550	3,321
55,550	55,600	3,325
55,600	55,650	3,329
55,650	55,700	3,333
55,700	55,750	3,337
55,750	55,800	3,341
55,800	55,850	3,345
55,850	55,900	3,349
55,900	55,950	3,353
55,950	56,000	3,357
56,000	56,050	3,361
56,050	56,100	3,365
56,100	56,150	3,369
56,150	56,200	3,373
56,200	56,250	3,377
56,250	56,300	3,381
56,300	56,350	3,385
56,350	56,400	3,389
56,400	56,450	3,393
56,450	56,500	3,397
56,500	56,550	3,401
56,550	56,600	3,404
56,600	56,650	3,408
56,650	56,700	3,412
56,700	56,750	3,416
56,750	56,800	3,420
56,800	56,850	3,424
56,850	56,900	3,428
56,900	56,950	3,432
56,950	57,000	3,436
57,000	57,050	3,440
57,050	57,100	3,444
57,100	57,150	3,448
57,150	57,200	3,452
57,200	57,250	3,456
57,250	57,300	3,460
57,300	57,350	3,464
57,350	57,400	3,468
57,400	57,450	3,472
57,450	57,500	3,476
57,500	57,550	3,480
57,550	57,600	3,484
57,600	57,650	3,488
57,650	57,700	3,492
57,700	57,750	3,496
57,750	57,800	3,500
57,800	57,850	3,503
57,850	57,900	3,507
57,900	57,950	3,511
57,950	58,000	3,515
58,000	58,050	3,519
58,050	58,100	3,523
58,100	58,150	3,527
58,150	58,200	3,531
58,200	58,250	3,535
58,250	58,300	3,539
58,300	58,350	3,543
58,350	58,400	3,547
58,400	58,450	3,551
58,450	58,500	3,555
58,500	58,550	3,559
58,550	58,600	3,563
58,600	58,650	3,567
58,650	58,700	3,571
58,700	58,750	3,575
58,750	58,800	3,579
58,800	58,850	3,583
58,850	58,900	3,587
58,900	58,950	3,591
58,950	59,000	3,595
59,000	59,050	3,599
59,050	59,100	3,602
59,100	59,150	3,606

2013 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
59,150	59,200	3,610
59,200	59,250	3,614
59,250	59,300	3,618
59,300	59,350	3,622
59,350	59,400	3,626
59,400	59,450	3,630
59,450	59,500	3,634
59,500	59,550	3,638
59,550	59,600	3,642
59,600	59,650	3,646
59,650	59,700	3,650
59,700	59,750	3,654
59,750	59,800	3,658
59,800	59,850	3,662
59,850	59,900	3,666
59,900	59,950	3,670
59,950	60,000	3,674
60,000	60,050	3,678
60,050	60,100	3,682
60,100	60,150	3,686
60,150	60,200	3,690
60,200	60,250	3,694
60,250	60,300	3,698
60,300	60,350	3,701
60,350	60,400	3,705
60,400	60,450	3,709
60,450	60,500	3,713
60,500	60,550	3,717
60,550	60,600	3,721
60,600	60,650	3,725
60,650	60,700	3,729
60,700	60,750	3,733
60,750	60,800	3,737
60,800	60,850	3,741
60,850	60,900	3,745
60,900	60,950	3,749
60,950	61,000	3,753
61,000	61,050	3,757
61,050	61,100	3,761
61,100	61,150	3,765
61,150	61,200	3,769
61,200	61,250	3,773
61,250	61,300	3,777
61,300	61,350	3,781
61,350	61,400	3,785
61,400	61,450	3,789
61,450	61,500	3,793
61,500	61,550	3,797
61,550	61,600	3,800
61,600	61,650	3,804
61,650	61,700	3,808
61,700	61,750	3,812
61,750	61,800	3,816
61,800	61,850	3,820
61,850	61,900	3,824
61,900	61,950	3,828
61,950	62,000	3,832
62,000	62,050	3,836
62,050	62,100	3,840
62,100	62,150	3,844
62,150	62,200	3,848
62,200	62,250	3,852
62,250	62,300	3,856
62,300	62,350	3,860
62,350	62,400	3,864
62,400	62,450	3,868
62,450	62,500	3,872
62,500	62,550	3,876
62,550	62,600	3,880
62,600	62,650	3,884
62,650	62,700	3,888
62,700	62,750	3,892
62,750	62,800	3,896
62,800	62,850	3,899
62,850	62,900	3,903
62,900	62,950	3,907

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
62,950	63,000	3,911
63,000	63,050	3,915
63,050	63,100	3,919
63,100	63,150	3,923
63,150	63,200	3,927
63,200	63,250	3,931
63,250	63,300	3,935
63,300	63,350	3,939
63,350	63,400	3,943
63,400	63,450	3,947
63,450	63,500	3,951
63,500	63,550	3,955
63,550	63,600	3,959
63,600	63,650	3,963
63,650	63,700	3,967
63,700	63,750	3,971
63,750	63,800	3,975
63,800	63,850	3,979
63,850	63,900	3,983
63,900	63,950	3,987
63,950	64,000	3,991
64,000	64,050	3,995
64,050	64,100	3,998
64,100	64,150	4,002
64,150	64,200	4,006
64,200	64,250	4,010
64,250	64,300	4,014
64,300	64,350	4,018
64,350	64,400	4,022
64,400	64,450	4,026
64,450	64,500	4,030
64,500	64,550	4,034
64,550	64,600	4,038
64,600	64,650	4,042
64,650	64,700	4,046
64,700	64,750	4,050
64,750	64,800	4,054
64,800	64,850	4,058
64,850	64,900	4,062
64,900	64,950	4,066
64,950	65,000	4,070
65,000	65,050	4,074
65,050	65,100	4,078
65,100	65,150	4,082
65,150	65,200	4,086
65,200	65,250	4,090
65,250	65,300	4,094
65,300	65,350	4,097
65,350	65,400	4,101
65,400	65,450	4,105
65,450	65,500	4,109
65,500	65,550	4,113
65,550	65,600	4,117
65,600	65,650	4,121
65,650	65,700	4,125
65,700	65,750	4,129
65,750	65,800	4,133
65,800	65,850	4,137
65,850	65,900	4,141
65,900	65,950	4,145
65,950	66,000	4,149
66,000	66,050	4,153
66,050	66,100	4,157
66,100	66,150	4,161
66,150	66,200	4,165
66,200	66,250	4,169
66,250	66,300	4,173
66,300	66,350	4,177
66,350	66,400	4,181
66,400	66,450	4,185
66,450	66,500	4,189
66,500	66,550	4,193
66,550	66,600	4,196
66,600	66,650	4,200
66,650	66,700	4,204
66,700	66,750	4,208

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
66,750	66,800	4,212
66,800	66,850	4,216
66,850	66,900	4,220
66,900	66,950	4,224
66,950	67,000	4,228
67,000	67,050	4,232
67,050	67,100	4,236
67,100	67,150	4,240
67,150	67,200	4,244
67,200	67,250	4,248
67,250	67,300	4,252
67,300	67,350	4,257
67,350	67,400	4,261
67,400	67,450	4,266
67,450	67,500	4,270
67,500	67,550	4,275
67,550	67,600	4,279
67,600	67,650	4,284
67,650	67,700	4,288
67,700	67,750	4,293
67,750	67,800	4,297
67,800	67,850	4,302
67,850	67,900	4,306
67,900	67,950	4,311
67,950	68,000	4,315
68,000	68,050	4,320
68,050	68,100	4,324
68,100	68,150	4,329
68,150	68,200	4,333
68,200	68,250	4,338
68,250	68,300	4,342
68,300	68,350	4,347
68,350	68,400	4,351
68,400	68,450	4,356
68,450	68,500	4,360
68,500	68,550	4,365
68,550	68,600	4,369
68,600	68,650	4,374
68,650	68,700	4,378
68,700	68,750	4,383
68,750	68,800	4,387
68,800	68,850	4,392
68,850	68,900	4,396
68,900	68,950	4,401
68,950	69,000	4,405
69,000	69,050	4,410
69,050	69,100	4,414
69,100	69,150	4,419
69,150	69,200	4,423
69,200	69,250	4,428
69,250	69,300	4,432
69,300	69,350	4,436
69,350	69,400	4,441
69,400	69,450	4,445
69,450	69,500	4,450
69,500	69,550	4,454
69,550	69,600	4,459
69,600	69,650	4,463
69,650	69,700	4,468
69,700	69,750	4,472
69,750	69,800	4,477
69,800	69,850	4,481
69,850	69,900	4,486
69,900	69,950	4,490
69,950	70,000	4,495
70,000	70,050	4,499
70,050	70,100	4,504
70,100	70,150	4,508
70,150	70,200	4,513
70,200	70,250	4,517
70,250	70,300	4,522
70,300	70,350	4,526
70,350	70,400	4,531
70,400	70,450	4,535
70,450	70,500	4,540
70,500	70,550	4,544

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
70,550	70,600	4,549
70,600	70,650	4,553
70,650	70,700	4,558
70,700	70,750	4,562
70,750	70,800	4,567
70,800	70,850	4,571
70,850	70,900	4,576
70,900	70,950	4,580
70,950	71,000	4,585
71,000	71,050	4,589
71,050	71,100	4,594
71,100	71,150	4,598
71,150	71,200	4,603
71,200	71,250	4,607
71,250	71,300	4,612
71,300	71,350	4,616
71,350	71,400	4,621
71,400	71,450	4,625
71,450	71,500	4,630
71,500	71,550	4,634
71,550	71,600	4,639
71,600	71,650	4,643
71,650	71,700	4,648
71,700	71,750	4,652
71,750	71,800	4,656
71,800	71,850	4,661
71,850	71,900	4,665
71,900	71,950	4,670
71,950	72,000	4,674
72,000	72,050	4,679
72,050	72,100	4,683
72,100	72,150	4,688
72,150	72,200	4,692
72,200	72,250	4,697
72,250	72,300	4,701
72,300	72,350	4,706
72,350	72,400	4,710
72,400	72,450	4,715
72,450	72,500	4,719
72,500	72,550	4,724
72,550	72,600	4,728
72,600	72,650	4,733
72,650	72,700	4,737
72,700	72,750	4,742
72,750	72,800	4,746
72,800	72,850	4,751
72,850	72,900	4,755
72,900	72,950	4,760
72,950	73,000	4,764
73,000	73,050	4,769
73,050	73,100	4,773
73,100	73,150	4,778
73,150	73,200	4,782
73,200	73,250	4,787
73,250	73,300	4,791
73,300	73,350	4,796
73,350	73,400	4,800
73,400	73,450	4,805
73,450	73,500	4,809
73,500	73,550	4,814
73,550	73,600	4,818
73,600	73,650	4,823
73,650	73,700	4,827
73,700	73,750	4,832
73,750	73,800	4,836
73,800	73,850	4,841
73,850	73,900	4,845
73,900	73,950	4,850
73,950	74,000	4,854
74,000	74,050	4,859
74,050	74,100	4,863
74,100	74,150	4,868
74,150	74,200	4,872
74,200	74,250	4,877
74,250	74,300	4,881
74,300	74,350	4,885

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
74,350	74,400	4,890
74,400	74,450	4,894
74,450	74,500	4,899
74,500	74,550	4,903
74,550	74,600	4,908
74,600	74,650	4,912
74,650	74,700	4,917
74,700	74,750	4,921
74,750	74,800	4,926
74,800	74,850	4,930
74,850	74,900	4,935
74,900	74,950	4,939
74,950	75,000	4,944
75,000	75,050	4,948
75,050	75,100	4,953
75,100	75,150	4,957
75,150	75,200	4,962
75,200	75,250	4,966
75,250	75,300	4,971
75,300	75,350	4,975
75,350	75,400	4,980
75,400	75,450	4,984
75,450	75,500	4,989
75,500	75,550	4,993
75,550	75,600	4,998
75,600	75,650	5,002
75,650	75,700	5,007
75,700	75,750	5,011
75,750	75,800	5,016
75,800	75,850	5,020
75,850	75,900	5,025
75,900	75,950	5,029
75,950	76,000	5,034
76,000	76,050	5,038
76,050	76,100	5,043
76,100	76,150	5,047
76,150	76,200	5,052
76,200	76,250	5,056
76,250	76,300	5,061
76,300	76,350	5,065
76,350	76,400	5,070
76,400	76,450	5,074
76,450	76,500	5,079
76,500	76,550	5,083
76,550	76,600	5,088
76,600	76,650	5,092
76,650	76,700	5,097
76,700	76,750	5,101
76,750	76,800	5,105
76,800	76,850	5,110
76,850	76,900	5,114
76,900	76,950	5,119
76,950	77,000	5,123
77,000	77,050	5,128
77,050	77,100	5,132
77,100	77,150	5,137
77,150	77,200	5,141
77,200	77,250	5,146
77,250	77,300	5,150
77,300	77,350	5,155
77,350	77,400	5,159
77,400	77,450	5,164
77,450	77,500	5,168
77,500	77,550	5,173
77,550	77,600	5,177
77,600	77,650	5,182
77,650	77,700	5,186
77,700	77,750	5,191
77,750	77,800	5,195
77,800	77,850	5,200
77,850	77,900	5,204
77,900	77,950	5,209
77,950	78,000	5,213
78,000	78,050	5,218
78,050	78,100	5,222
78,100	78,150	5,227

2013 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
78,150	78,200	5,231
78,200	78,250	5,236
78,250	78,300	5,240
78,300	78,350	5,245
78,350	78,400	5,249
78,400	78,450	5,254
78,450	78,500	5,258
78,500	78,550	5,263
78,550	78,600	5,267
78,600	78,650	5,272
78,650	78,700	5,276
78,700	78,750	5,281
78,750	78,800	5,285
78,800	78,850	5,290
78,850	78,900	5,294
78,900	78,950	5,299
78,950	79,000	5,303
79,000	79,050	5,308
79,050	79,100	5,312
79,100	79,150	5,317
79,150	79,200	5,321
79,200	79,250	5,326
79,250	79,300	5,330
79,300	79,350	5,334
79,350	79,400	5,339
79,400	79,450	5,343
79,450	79,500	5,348
79,500	79,550	5,352
79,550	79,600	5,357
79,600	79,650	5,361
79,650	79,700	5,366
79,700	79,750	5,370
79,750	79,800	5,375
79,800	79,850	5,379
79,850	79,900	5,384
79,900	79,950	5,388
79,950	80,000	5,393
80,000	80,050	5,397
80,050	80,100	5,402
80,100	80,150	5,406
80,150	80,200	5,411
80,200	80,250	5,415
80,250	80,300	5,420
80,300	80,350	5,424
80,350	80,400	5,429
80,400	80,450	5,433
80,450	80,500	5,438
80,500	80,550	5,442
80,550	80,600	5,447
80,600	80,650	5,451
80,650	80,700	5,456
80,700	80,750	5,460
80,750	80,800	5,465
80,800	80,850	5,469
80,850	80,900	5,474
80,900	80,950	5,478
80,950	81,000	5,483
81,000	81,050	5,487
81,050	81,100	5,492
81,100	81,150	5,496
81,150	81,200	5,501
81,200	81,250	5,505
81,250	81,300	5,510
81,300	81,350	5,514
81,350	81,400	5,519
81,400	81,450	5,523
81,450	81,500	5,528
81,500	81,550	5,532
81,550	81,600	5,537
81,600	81,650	5,541
81,650	81,700	5,546
81,700	81,750	5,550
81,750	81,800	5,554
81,800	81,850	5,559
81,850	81,900	5,563
81,900	81,950	5,568

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
81,950	82,000	5,572
82,000	82,050	5,577
82,050	82,100	5,581
82,100	82,150	5,586
82,150	82,200	5,590
82,200	82,250	5,595
82,250	82,300	5,599
82,300	82,350	5,604
82,350	82,400	5,608
82,400	82,450	5,613
82,450	82,500	5,617
82,500	82,550	5,622
82,550	82,600	5,626
82,600	82,650	5,631
82,650	82,700	5,635
82,700	82,750	5,640
82,750	82,800	5,644
82,800	82,850	5,649
82,850	82,900	5,653
82,900	82,950	5,658
82,950	83,000	5,662
83,000	83,050	5,667
83,050	83,100	5,671
83,100	83,150	5,676
83,150	83,200	5,680
83,200	83,250	5,685
83,250	83,300	5,689
83,300	83,350	5,694
83,350	83,400	5,698
83,400	83,450	5,703
83,450	83,500	5,707
83,500	83,550	5,712
83,550	83,600	5,716
83,600	83,650	5,721
83,650	83,700	5,725
83,700	83,750	5,730
83,750	83,800	5,734
83,800	83,850	5,739
83,850	83,900	5,743
83,900	83,950	5,748
83,950	84,000	5,752
84,000	84,050	5,757
84,050	84,100	5,761
84,100	84,150	5,766
84,150	84,200	5,770
84,200	84,250	5,775
84,250	84,300	5,779
84,300	84,350	5,783
84,350	84,400	5,788
84,400	84,450	5,792
84,450	84,500	5,797
84,500	84,550	5,801
84,550	84,600	5,806
84,600	84,650	5,810
84,650	84,700	5,815
84,700	84,750	5,819
84,750	84,800	5,824
84,800	84,850	5,828
84,850	84,900	5,833
84,900	84,950	5,837
84,950	85,000	5,842
85,000	85,050	5,846
85,050	85,100	5,851
85,100	85,150	5,855
85,150	85,200	5,860
85,200	85,250	5,864
85,250	85,300	5,869
85,300	85,350	5,873
85,350	85,400	5,878
85,400	85,450	5,882
85,450	85,500	5,887
85,500	85,550	5,891
85,550	85,600	5,896
85,600	85,650	5,900
85,650	85,700	5,905
85,700	85,750	5,909

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
85,750	85,800	5,914
85,800	85,850	5,918
85,850	85,900	5,923
85,900	85,950	5,927
85,950	86,000	5,932
86,000	86,050	5,936
86,050	86,100	5,941
86,100	86,150	5,945
86,150	86,200	5,950
86,200	86,250	5,954
86,250	86,300	5,959
86,300	86,350	5,963
86,350	86,400	5,968
86,400	86,450	5,972
86,450	86,500	5,977
86,500	86,550	5,981
86,550	86,600	5,986
86,600	86,650	5,990
86,650	86,700	5,995
86,700	86,750	5,999
86,750	86,800	6,003
86,800	86,850	6,008
86,850	86,900	6,012
86,900	86,950	6,017
86,950	87,000	6,021
87,000	87,050	6,026
87,050	87,100	6,030
87,100	87,150	6,035
87,150	87,200	6,039
87,200	87,250	6,044
87,250	87,300	6,048
87,300	87,350	6,053
87,350	87,400	6,057
87,400	87,450	6,062
87,450	87,500	6,066
87,500	87,550	6,071
87,550	87,600	6,075
87,600	87,650	6,080
87,650	87,700	6,084
87,700	87,750	6,089
87,750	87,800	6,093
87,800	87,850	6,098
87,850	87,900	6,102
87,900	87,950	6,107
87,950	88,000	6,111
88,000	88,050	6,116
88,050	88,100	6,120
88,100	88,150	6,125
88,150	88,200	6,129
88,200	88,250	6,134
88,250	88,300	6,138
88,300	88,350	6,143
88,350	88,400	6,147
88,400	88,450	6,152
88,450	88,500	6,156
88,500	88,550	6,161
88,550	88,600	6,165
88,600	88,650	6,170
88,650	88,700	6,174
88,700	88,750	6,179
88,750	88,800	6,183
88,800	88,850	6,188
88,850	88,900	6,192
88,900	88,950	6,197
88,950	89,000	6,201
89,000	89,050	6,206
89,050	89,100	6,210
89,100	89,150	6,215
89,150	89,200	6,219
89,200	89,250	6,224
89,250	89,300	6,228
89,300	89,350	6,232
89,350	89,400	6,237
89,400	89,450	6,241
89,450	89,500	6,246
89,500	89,550	6,250

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
89,550	89,600	6,255
89,600	89,650	6,259
89,650	89,700	6,264
89,700	89,750	6,268
89,750	89,800	6,273
89,800	89,850	6,277
89,850	89,900	6,282
89,900	89,950	6,286
89,950	90,000	6,291
90,000	90,050	6,295
90,050	90,100	6,300
90,100	90,150	6,304
90,150	90,200	6,309
90,200	90,250	6,313
90,250	90,300	6,318
90,300	90,350	6,322
90,350	90,400	6,327
90,400	90,450	6,331
90,450	90,500	6,336
90,500	90,550	6,340
90,550	90,600	6,345
90,600	90,650	6,349
90,650	90,700	6,354
90,700	90,750	6,358
90,750	90,800	6,363
90,800	90,850	6,367
90,850	90,900	6,372
90,900	90,950	6,376
90,950	91,000	6,381
91,000	91,050	6,385
91,050	91,100	6,390
91,100	91,150	6,394
91,150	91,200	6,399
91,200	91,250	6,403
91,250	91,300	6,408
91,300	91,350	6,412
91,350	91,400	6,417
91,400	91,450	6,421
91,450	91,500	6,426
91,500	91,550	6,430
91,550	91,600	6,435
91,600	91,650	6,439
91,650	91,700	6,444
91,700	91,750	6,448
91,750	91,800	6,452
91,800	91,850	6,457
91,850	91,900	6,461
91,900	91,950	6,466
91,950	92,000	6,470
92,000	92,050	6,475
92,050	92,100	6,479
92,100	92,150	6,484
92,150	92,200	6,488
92,200	92,250	6,493
92,250	92,300	6,497
92,300	92,350	6,502
92,350	92,400	6,506
92,400	92,450	6,511
92,450	92,500	6,515
92,500	92,550	6,520
92,550	92,600	6,524
92,600	92,650	6,529
92,650	92,700	6,533
92,700	92,750	6,538
92,750	92,800	6,542
92,800	92,850	6,547
92,850	92,900	6,551
92,900	92,950	6,556
92,950	93,000	6,560
93,000	93,050	6,565
93,050	93,100	6,569
93,100	93,150	6,574
93,150	93,200	6,578
93,200	93,250	6,583
93,250	93,300	6,587
93,300	93,350	6,592

If line 38 of form IA1040 is:

Over	But Not Over	Your Tax Is
93,350	93,400	6,596
93,400	93,450	6,601
93,450	93,500	6,605
93,500	93,550	6,610
93,550	93,600	6,614
93,600	93,650	6,619
93,650	93,700	6,623
93,700	93,750	6,628
93,750	93,800	6,632
93,800	93,850	6,637
93,850	93,900	6,641
93,900	93,950	6,646
93,950	94,000	6,650
94,000	94,050	6,655
94,050	94,100	6,659
94,100	94,150	6,664
94,150	94,200	6,668
94,200	94,250	6,673
94,250	94,300	6,677
94,300	94,350	6,681
94,350	94,400	6,686
94,400	94,450	6,690
94,450	94,500	6,695
94,500	94,550	6,699
94,550	94,600	6,704
94,600	94,650	6,708
94,650	94,700	6,713
94,700	94,750	6,717
94,750	94,800	6,722
94,800	94,850	6,726
94,850	94,900	6,731
94,900	94,950	6,735
94,950	95,000	6,740
95,000	95,050	6,744
95,050	95,100	6,749
95,100	95,150	6,753
95,150	95,200	6,758
95,200	95,250	6,762
95,250	95,300	6,767
95,300	95,350	6,771
95,350	95,400	6,776
95,400	95,450	6,780
95,450	95,500	6,785
95,500	95,550	6,789

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2013

01-ADAIR		11-BUENA VISTA		21-CLAY		30-DICKINSON		41-HANCOCK	
0018 Adair-Casey	8%	0072 Albert City-Truesdale ..	0%	1218 Clay Central-Everly	5%	1218 Clay Central-Everly	5%	0594 Belmont-Klemme	0%
0914 CAM	10%	0171 Alta	9%	2556 Graettinger-Terril	2%	2124 Estherville-Lincoln		0819 West Hancock	9%
2673 Nodaway Valley	8%	0423 Aurelia	6%	2862 Hartley-Melvin-		Central	9%	1206 Clarion-Goldfield	8%
4978 Orient-Macksburg	15%	2376 Galva-Holstein	4%	Sanborn	7%	2556 Graettinger-Terril	2%	1449 Corwith-Wesley	18%
6264 West Central Valley ...	5%	3537 Laurens-Marathon	8%	3537 Laurens-Marathon	8%	2846 Harris-Lake Park	0%	2295 Forest City	9%
02-ADAMS		4644 Newell-Fonda	7%	4890 Okoboji	2%	2862 Hartley-Melvin-		2403 Garner-Hayfield	11%
0914 CAM	10%	5823 Schaller-Crestland	12%	5157 South O'Brien	10%	Sanborn	7%	5922 West Fork	8%
1431 Corning	5%	6048 Sioux Central	0%	5724 Ruthven-Ayrshire	11%	4890 Okoboji	2%	6417 Titonka	7%
1503 Creston	2%	6219 Storm Lake	1%	6048 Sioux Central	0%	6120 Spirit Lake	6%	6633 Ventura	13%
2718 Griswold	8%	12-BUTLER		6102 Spencer	4%	31-DUBUQUE		42-HARDIN	
3609 Lenox	6%	0009 AGWSR	8%	22-CLAYTON		1863 Dubuque	0%	0009 AGWSR	8%
4978 Orient-Macksburg	15%	0153 North Butler	5%	1080 Central Clayton	2%	4041 Maquoketa	10%	0108 Alden	10%
5328 Prescott	0%	0279 Aplington-		1989 Edgewood-Colesburg ..	8%	4446 Monticello	5%	0540 BCLUW	9%
6651 Villisca	4%	Parkersburg	7%	2763 Clayton Ridge	4%	6961 Western Dubuque Co. ..	6%	1359 Colo-Nesco	8%
03-ALLAMAKEE		1215 Clarksville	14%	4419 MFL-Mar-Mac	8%	32-EMMET		2007 Eldora-	
0135 Allamakee	8%	1791 Dike-New Hartford	7%	5310 Postville	15%	0333 Armstrong-Ringsted ..	10%	New Providence	7%
1638 Decorah	6%	2781 Hampton-Dumont	3%	6175 Starmont	0%	2124 Estherville-Lincoln		3033 Hubbard-Radcliffe	0%
1972 Eastern Allamakee	10%	4599 Nashua-Plainfield	10%	6591 Valley	8%	Central	9%	3150 Iowa Falls	8%
4419 MFL-Mar-Mac	8%	6840 Waverly-Shell Rock	6%	6961 Western Dubuque Co. ..	6%	2556 Graettinger-Terril	2%	5643 Roland-Story	8%
5310 Postville	15%	13-CALHOUN		23-CLINTON		33-FAYETTE		43-HARRISON	
04-APPANOOSE *		3411 Southern Cal	0%	0918 Calamus/Wheatland ...	7%	2349 Fredericksburg	7%	0441 A-H-S-T	9%
(see footnote below)		4023 Manson-NW Webster ..	8%	0936 Camanche	0%	4774 North Fayette	8%	1917 Boyer Valley	10%
0081 Albia	10%	4644 Newell-Fonda	7%	1082 Central Clinton	8%	4869 Oelwein	7%	2826 Harlan	8%
1071 Centerville	4%	5283 Pocahontas Area	1%	1278 Clinton	9%	5310 Postville	15%	3798 Logan-Magnolia	7%
4491 Moravia	13%	5323 Prairie Valley	8%	1675 Delwood	10%	6175 Starmont	0%	4356 Missouri Valley	7%
4518 Moulton-Udell	13%	5625 Rockwell City-Lytton ..	0%	1965 Easton Valley	0%	6273 Sumner	8%	6460 Tri-Center	8%
5895 Seymour	11%	14-CARROLL		4041 Maquoketa	10%	6509 Turkey Valley	0%	6969 West Harrison	5%
05-AUDUBON		0355 Ar-We-Va	9%	4269 Midland	14%	6591 Valley	8%	6987 West Monona	6%
0018 Adair-Casey	8%	0999 Carroll	0%	4773 Northeast	11%	6762 Wapsie Valley	12%	7092 Woodbine	15%
0387 Atlantic	13%	1413 Coon Rapids-Bayard ..	7%	24-CRAWFORD		6943 West Central	10%	44-HENRY	
0414 Audubon	8%	2520 Glidden-Ralston	10%	0355 Ar-We-Va	9%	34-FLOYD		1602 Danville	9%
0914 CAM	10%	3168 IKM-Manning	10%	0504 Battle Creek-		4772 Central Springs	7%	2169 Fairfield	4%
1413 Coon Rapids-Bayard ...	7%	3411 Southern Cal	0%	Ida Grove	2%	1116 Charles City	6%	2322 Fort Madison	0%
2016 Elk Horn-Kimballton ..	13%	6741 East SAC County	0%	1134 Charter Oak-Ute	10%	0153 North Butler	5%	2834 Harmony	11%
2151 Exira	8%	15-CASS		1701 Denison	8%	4599 Nashua-Plainfield	10%	4536 Mount Pleasant	5%
2754 Guthrie Center	7%	0387 Atlantic	13%	1917 Boyer Valley	10%	4995 Osage	2%	4689 New London	9%
3168 IKM-Manning	10%	0914 CAM	10%	3168 IKM-Manning	10%	5697 Rudd-Rockford-		6700 Waco	0%
06-BENTON		2016 Elk Horn-Kimballton ..	13%	4033 Maple Valley-Anthon		Marble Rock	0%	7047 Winfield-Mt. Union ...	7%
0576 Belle Plaine	10%	2151 Exira	8%	Oto	0%	35-FRANKLIN		45-HOWARD	
0609 Benton	5%	2718 Griswold	8%	4860 Odebolt-Arthur	2%	0009 AGWSR	8%	3029 Howard-Winneshiek ..	12%
1062 Center Point-Urbana ..	7%	6750 Walnut	2%	5832 Schleswig	6%	0108 Alden	10%	4662 New Hampton	8%
1337 College	0%	16-CEDAR		6741 East Sac County	0%	0594 Belmont-Klemme	0%	5508 Riceville	11%
1935 Union	9%	0603 Bennett	0%	25-DALLAS		0916 Cal	12%	6509 Turkey Valley	0%
3105 Independence	7%	1926 Durant	10%	0027 Adel-DeSoto-Minburn ..	0%	1854 Dows	0%	46-HUMBOLDT	
4777 North Linn	7%	3691 North Cedar	10%	1576 Dallas Center-Grimes ..	0%	2781 Hampton-Dumont	3%	1206 Clarion-Goldfield	8%
6660 Vinton-Shellsburg	7%	3744 Lisbon	4%	1953 Earlham	0%	3150 Iowa Falls	8%	1946 Elmer Grove	7%
07-BLACK HAWK		4269 Midland	14%	3942 Madrid	7%	5922 West Fork	8%	2493 Gilmore City-	
1044 Cedar Falls	0%	6408 Tipton	10%	5121 Panorama	8%	36-FREMONT		Bradgate	10%
1719 Denver	4%	6930 West Branch	10%	5184 Perry	3%	2205 Farragut	8%	3060 Humboldt	7%
1791 Dike-New Hartford	7%	6975 West Liberty	17%	6264 West Central Valley ...	5%	2369 Fremont-Mills	16%	3897 Lu Verne	15%
1908 Dunkerton	10%	7038 Wilton	4%	6615 Van Meter	5%	2772 Hamburg	7%	6516 Twin Rivers	20%
1935 Union	9%	17-CERRO GORDO		6822 Waukee	0%	5976 Shenandoah	15%	6921 West Bend-Mallard	0%
2502 Gladbrook-Reinbeck ...	3%	1233 Clear Lake	5%	6957 West Des Moines	0%	6003 Sidney	11%	47-IDA	
3042 Hudson	8%	2295 Forest City	9%	7110 Woodward-Granger	7%	37-GREENE		0504 Battle Creek-	
3186 Janesville	8%	4131 Mason City	0%	26-DAVIS		1413 Coon Rapids-Bayard ..	7%	Ida Grove	2%
3204 Jesup	0%	4772 Central Springs	7%	0657 Edsylvia-Blakesburg-		1967 East Greene	10%	1701 Denison	8%
6660 Vinton-Shellsburg	7%	5697 Rudd-Rockford-		Fremont	5%	2520 Glidden-Ralston	10%	1975 River Valley	11%
6762 Wapsie Valley	12%	Marble Rock	0%	0977 Cardinal	5%	3195 Jefferson-Scranton	7%	2376 Galva-Holstein	4%
6795 Waterloo	0%	5922 West Fork	8%	1619 Davis County	0%	3411 Southern Cal	0%	4033 Maple Valley-Anthon	
6840 Waverly-Shell Rock	6%	6633 Ventura	13%	4491 Moravia	12%	5121 Panorama	8%	Oto	0%
08-BOONE		18-CHEROKEE		4518 Moulton-Udell	12%	5139 Paton-Churdan	5%	4860 Odebolt-Arthur	2%
0472 Ballard	2%	0171 Alta	9%	6592 Van Buren	10%	5184 Perry	3%	5823 Schaller-Crestland	12%
0729 Boone	7%	0423 Aurelia	6%	27-DECATUR		5323 Prairie Valley	8%	5832 Schleswig	6%
1967 East Greene	10%	1152 Cherokee	5%	1093 Central Decatur	7%	6096 SE Webster-Grand	6%	48-IOWA	
2466 Gilbert	0%	1975 River Valley	11%	1211 Clarke	5%	38-GRUNDY		0576 Belle Plaine	10%
3942 Madrid	7%	2376 Galva-Holstein	4%	3465 Lamon	12%	0009 AGWSR	8%	0609 Benton	5%
4779 North Polk	5%	3348 Kingsley-Pierson	4%	4505 Mormon Trail	2%	0279 Aplington-		1221 Clear Creek-Amana	8%
4878 Ogden	7%	4068 Marcus-Meriden-		4527 Mount Ayr	6%	Parkersburg	9%	2097 English Valleys	17%
5184 Perry	3%	Cleghorn	9%	4572 Murray	15%	0540 BCLUW	7%	2766 HLW	8%
5643 Roland-Story	8%	5157 South O'Brien	10%	6854 Wayne	8%	1791 Dike-New Hartford	7%	3154 Iowa Valley	14%
6095 South Hamilton	9%	6048 Sioux Central	0%	28-DELAWARE		2007 Eldora-		4271 Mid-Prairie	9%
6096 SE Webster-Grand	6%	19-CHICKSAW		1989 Edgewood-Colesburg ..	8%	New Providence	7%	6462 Tri-County	12%
6246 Stratford	9%	1116 Charles City	6%	4043 Maquoketa Valley	0%	2502 Gladbrook-Reinbeck ...	3%	7029 Williamsburg	1%
6561 United	7%	2349 Fredericksburg	7%	4446 Monticello	5%	2727 Grundy Center	7%	49-JACKSON	
7110 Woodward-Granger	7%	3029 Howard-Winneshiek ...	12%	4777 North Linn	7%	39-GUTHRIE		0243 Andrew	13%
09-BREMER		4599 Nashua-Plainfield	10%	6175 Starmont	0%	0018 Adair-Casey	8%	0585 Bellevue	3%
1719 Denver	4%	4662 New Hampton	8%	6950 West Delaware Co.	5%	0414 Audubon	8%	1675 Delwood	10%
1908 Dunkerton	10%	6273 Sumner	8%	6961 Western Dubuque Co. ..	6%	1413 Coon Rapids-Bayard ...	7%	1863 Dubuque	0%
2349 Fredericksburg	7%	6471 Tripoli	10%	29-DES MOINES		2151 Exira	8%	1965 Easton Valley	0%
3186 Janesville	8%	20-CLARKE		0882 Burlington	0%	2754 Guthrie Center	7%	4041 Maquoketa	10%
4599 Nashua-Plainfield	10%	1211 Clarke	5%	1602 Danville	9%	5121 Panorama	8%	4269 Midland	14%
6273 Sumner	8%	1970 East Union	14%	2322 Fort Madison	0%	6264 West Central Valley ...	5%	6961 Western Dubuque Co. ..	6%
6471 Tripoli	10%	3119 Interstate 35	0%	4203 Mediapolis	7%	40-HAMILTON		50-JASPER	
6762 Wapsie Valley	12%	4505 Mormon Trail	2%	4509 Morning Sun	7%	3033 Hubbard-Radcliffe	0%	0513 Baxter	11%
6840 Waverly-Shell Rock	6%	4572 Murray	15%	4689 New London	9%	4775 Northeast Hamilton	9%	0720 Bondurant-Farrar	3%
10-BUCHANAN				6759 Wapello	7%	5643 Roland-Story	8%	1332 Colfax-Mingo	9%
1935 Union	9%			6937 West Burlington	0%	6095 South Hamilton	9%	1350 Collins-Maxwell	5%
1963 East Buchanan	10%			7047 Winfield-Mt. Union	7%	6246 Stratford	9%	2709 Grinnell-Newburg	6%
3105 Independence	7%					6867 Webster City	5%	3582 East Marshall	11%
3204 Jesup	0%							3906 Lynnville-Sully	8%
4777 North Linn	7%							4725 Newton	3%
4869 Oelwein	7%							5166 Pella	5%
6175 Starmont	0%							5319 PCM	5%
6660 Vinton-Shellsburg	7%							6101 Southeast Polk	5%
6762 Wapsie Valley	12%								
6950 West Delaware Co.	5%								

* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2013

51-JEFFERSON			61-MADISON			72-OSCEOLA			80-RINGGOLD			90-WAPELLO		
0977 Cardinal	5%		0027 Adel-DeSoto-Minburn	0%		2457 George-Little Rock	16%		0549 Bedford	10%		0657 Eddyville-Blakesburg-		
2169 Fairfield	4%		1953 Earlham	0%		2846 Harris-Lake Park	0%		1224 Clearfield	7%		Fremont	5%	
4536 Mount Pleasant	5%		1970 East Union	14%		2862 Hartley-Melvin-			1503 Creston	2%		0977 Cardinal	5%	
5163 Pekin	8%		2673 Nodaway Valley	8%		Sanborn	7%		1782 Diagonal	12%		2169 Fairfield	4%	
6700 Waco	0%		3119 Interstate 35	0%		5949 Sheldon	6%		1970 East Union	14%		5049 Ottumwa	0%	
6768 Washington	9%		4122 Martensdale-			5994 Sibley-Ocheyedan	6%		3465 Lamoni	12%		5163 Pekin	8%	
52-JOHNSON			St. Marys	1%		73-PAGE			3609 Lenox	6%		91-WARREN		
1221 Clear Creek-Amana	8%		4978 Orient-Macksburg	15%		0549 Bedford	10%		4527 Mount Ayr	6%		0981 Carlisle	0%	
1337 College	0%		6615 Van Meter	5%		1197 Clarinda	5%		81-SAC			1737 Des Moines	0%	
2977 Highland	8%		7056 Winterset	4%		2113 Essex	10%		0171 Alta	9%		3114 Indianola	5%	
3141 Iowa City	5%		62-MAHASKA			5463 Red Oak	13%		2376 Galva-Holstein	4%		3119 Interstate 35	0%	
3744 Lisbon	4%		0657 Eddyville-Blakesburg-			5976 Shenandoah	15%		3411 Southern Cal	0%		4122 Martensdale-		
3816 Lone Tree	9%		Fremont	5%		6097 South Page	13%		4644 Newell-Fonda	7%		St. Mary's	1%	
4271 Mid-Prairie	9%		3906 Lynnville-Sully	8%		6165 Stanton	9%		4860 Odebolt-Arthur	2%		4797 Norwalk	0%	
4554 Mount Vernon	6%		4776 North Mahaska	0%		6651 Villisca	4%		5625 Rockwell City-Lytton	0%		5256 Pleasantville	10%	
6093 Solon	6%		5013 Oskaloosa	1%		74-PALO ALTO			5823 Schaller-Crestland	12%		6094 Southeast Warren	10%	
6930 West Branch	10%		5166 Pella	5%		0333 Armstrong-Ringsted	10%		6219 Storm Lake	1%		92-WASHINGTON		
6975 West Liberty	17%		6462 Tri-County	12%		2088 Emmetsburg	12%		6741 East Sac County	0%		2169 Fairfield	4%	
7029 Williamsburg	1%		6512 Twin Cedars	4%		2556 Graettinger-Terril	2%		82-SCOTT			2977 Highland	8%	
53-JONES			63-MARION			3537 Laurens-Marathon	8%		0603 Bennett	0%		3330 Keota	1%	
0234 Anamosa	7%		1107 Chariton	4%		5283 Pocahontas Area	1%		0621 Bettendorf	0%		4271 Mid-Prairie	9%	
3691 North Cedar	10%		3375 Knoxville	6%		5724 Ruthven-Ayrshire	11%		0918 Calamus Wheatland	7%		5163 Pekin	8%	
3744 Lisbon	4%		4212 Melcher-Dallas	1%		5868 Central	14%		1611 Davenport	0%		6700 Waco	0%	
4269 Midland	14%		5166 Pella	5%		6921 West Bend-Mallard	0%		1926 Durant	10%		6768 Washington	9%	
4446 Monticello	5%		5256 Pleasantville	10%		75-PLYMOUTH			4784 North Scott	1%		7047 Winfield-Mt. Union	7%	
4554 Mount Vernon	6%		5319 PCM	5%		0063 Akron-Westfield	4%		5250 Pleasant Valley	0%		93-WAYNE		
4905 Olin	10%		6101 Southeast Polk	5%		2988 Hinton	7%		83-SHELBY			4505 Mormon Trail	2%	
6961 Western Dubuque Co.	6%		6512 Twin Cedars	4%		3348 Kingsley-Pierson	4%		0441 A-H-S-T	9%		5895 Seymour	10%	
54-KEOKUK			64-MARSHALL			3555 Lawton-Bronson	4%		1917 Boyer Valley	10%		6854 Wayne	8%	
0657 Eddyville-Blakesburg-			0513 Baxter	11%		3600 Le Mars	0%		2016 Elk Horn-Kimballton	13%		94-WEBSTER		
Fremont	5%		0540 BCLUW	9%		4068 Marcus-Meriden-			2826 Harlan	8%		1944 Eagle Grove	7%	
2097 English Valleys	17%		1350 Collins-Maxwell	5%		Cleghorn	9%		3168 IKM-Manning	10%		2313 Fort Dodge	3%	
3330 Keota	1%		1359 Colo-Nesco	8%		5486 Remsen-Union	7%		6460 Tri-Center	8%		2493 Gilmore City-		
5163 Pekin	8%		2007 Eldora-			6039 Sioux City	6%		6750 Walnut	2%		Bradgate	10%	
6012 Sigourney	6%		New Providence	7%		6990 West Sioux	7%		7092 Woodbine	15%		3060 Humboldt	7%	
6462 Tri-County	12%		2502 Gladbrook-Reinbeck	3%		76-POCAHONTAS			84-SIOUX			4023 Manson-NW Webster	8%	
55-KOSSUTH			2682 GMG	11%		0072 Albert City-Truesdale	0%		0747 Boyden-Hull	8%		5323 Prairie Valley	8%	
0126 Algona	7%		3582 East Marshall	11%		2493 Gilmore City-			2457 George-Little Rock	16%		6096 SE Webster-Grand	6%	
0333 Armstrong-Ringsted	10%		4104 Marshalltown	0%		Bradgate	10%		4149 MOC-Floyd Valley	6%		6246 Stratford	9%	
0873 North Iowa	8%		6985 West Marshall	9%		3537 Laurens-Marathon	8%		5486 Remsen-Union	7%		6867 Webster City	5%	
1449 Corwith-Wesley	18%		65-MILLS			4023 Manson-NW Webster	8%		5607 Rock Valley	0%		95-WINNEBAGO		
3897 Lu Verne	15%		2369 Fremont-Mills	16%		4644 Newell-Fonda	7%		5949 Sheldon	6%		0873 North Iowa	8%	
4778 North Kossuth	7%		2511 Glenwood	7%		5283 Pocahontas Area	1%		6030 Sioux Center	5%		2295 Forest City	9%	
5868 Central	14%		3645 Lewis Central	6%		6921 West Bend-Mallard	0%		6983 West Lyon	10%		3420 Lake Mills	10%	
6417 Titonka	7%		3978 East Mills	8%		77-POLK			6990 West Sioux	7%		6417 Titonka	7%	
6516 Twin Rivers	20%		5976 Shenandoah	15%		0261 Ankeny	0%		85-STORY			96-WINNESHIEK		
6921 West Bend-Mallard	0%		6453 Treynor	4%		0472 Ballard	2%		0225 Ames	5%		0135 Allamakee	8%	
56-LEE			66-MITCHELL			0720 Bondurant-Farrar	3%		0472 Ballard	2%		1638 Decorah	6%	
1079 Central Lee	10%		4995 Osage	2%		0981 Carlisle	0%		1350 Collins-Maxwell	5%		3029 Howard-Winneshiek	12%	
2322 Fort Madison	0%		4772 Central Springs	7%		1350 Collins-Maxwell	5%		1359 Colo-Nesco	8%		4787 North Winneshiek	10%	
2834 Harmony	11%		5508 Riceville	11%		1576 Dallas Center-Grimes	0%		2466 Gilbert	0%		5310 Postville	15%	
3312 Keokuk	0%		5697 Rudd-Rockford-			1737 Des Moines	0%		4617 Nevada	5%		6100 South Winneshiek	6%	
4536 Mount Pleasant	5%		Marble Rock	0%		3231 Johnston	0%		4779 North Polk	5%		6509 Turkey Valley	0%	
57-LINN			5751 St. Ansgar	6%		3942 Madrid	7%		5643 Roland-Story	8%		97-WOODBURY		
0099 Alburnett	0%		67-MONONA			4779 North Polk	5%		6561 United	7%		0504 Battle Creek-		
0234 Anamosa	7%		1134 Charter Oak-Ute	10%		5319 PCM	5%		6985 West Marshall	9%		Ida Grove	2%	
1053 Cedar Rapids	5%		1917 Boyer Valley	10%		5805 Saydel	0%		86-TAMA			1975 River Valley	11%	
1062 Central Point-Urbana	7%		4033 Maple Valley-Anthon			6101 Southeast Polk	5%		0576 Belle Plaine	10%		3348 Kingsley-Pierson	4%	
1089 Center City	0%		Oto	0%		6579 Urbandale	0%		0609 Benton	5%		3555 Lawton-Bronson	4%	
1337 College	0%		6969 West Harrison	5%		6957 West Des Moines	0%		1935 Union	9%		4033 Maple Valley-Anthon		
3715 Linn-Mar	0%		6987 West Monona	6%		7110 Woodward-Granger	7%		2502 Gladbrook-Reinbeck	3%		Oto	0%	
3744 Lisbon	4%		6992 Westwood	6%		78-POTTAWATTAMIE			2682 GMG	11%		5877 Sergeant Bluff-Luton	0%	
4086 Marion	4%		7002 Whiting	9%		0387 Atlantic	13%		2727 Grundy Center	7%		6039 Sioux City	6%	
4446 Monticello	5%		7092 Woodbine	15%		0441 A-H-S-T	9%		3582 East Marshall	11%		6992 Westwood	6%	
4554 Mount Vernon	6%		68-MONROE			1476 Council Bluffs	0%		4785 North Tama	9%		7098 Woodbury Central	5%	
4777 North Linn	7%		0081 Albia	9%		2511 Glenwood	7%		6098 South Tama	13%		98-WORTH		
6093 Solon	6%		0657 Eddyville-Blakesburg-			2718 Griswold	8%		87-TAYLOR			2295 Forest City	9%	
6138 Springville	3%		Fremont	5%		3645 Lewis Central	6%		0549 Bedford	10%		3420 Lake Mills	10%	
58-LOUISA			4491 Moravia	12%		4356 Missouri Valley	7%		1197 Clarinda	5%		4772 Central Springs	7%	
1368 Columbus	13%		69-MONTGOMERY			4824 Riverside	7%		1224 Clearfield	7%		4788 Northwood-Kensett	5%	
2977 Highland	8%		2113 Essex	10%		5463 Red Oak	13%		1431 Corning	5%		5751 St. Ansgar	6%	
3816 Lone Tree	9%		2718 Griswold	8%		6453 Treynor	4%		3609 Lenox	6%		99-WRIGHT		
3841 Louisa-Muscatine	10%		3978 East Mills	8%		6460 Tri-Center	8%		4527 Mount Ayr	6%		0594 Belmond-Klemme	0%	
4203 Mediapolis	7%		5463 Red Oak	13%		6534 Underwood	0%		6651 Villisca	4%		0819 West Hancock	9%	
4509 Morning Sun	7%		5976 Shenandoah	15%		6750 Walnut	2%		88-UNION			0916 Cal	12%	
6700 Waco	0%		6165 Stanton	9%		79-POWESHIEK			1503 Creston	2%		1206 Clarion-Goldfield	8%	
6759 Wapello	7%		6651 Villisca	4%		0576 Belle Plaine	10%		1970 East Union	14%		1449 Corwith-Wesley	18%	
7047 Winfield-Mt. Union	7%		70-MUSCATINE			0846 Brooklyn-Guernsey-			3609 Lenox	6%		1854 Dows	0%	
59-LUCAS			1368 Columbus	13%		Malcom	6%		4572 Murray	15%		1944 Eagle Grove	7%	
1107 Chariton	4%		1611 Davenport	0%		2097 English Valleys	17%		4978 Orient-Macksburg	15%		3060 Humboldt	7%	
1211 Clarke	5%		1926 Durant	10%		2709 Grinnell-Newburg	6%		89-VAN BUREN			4775 Northeast Hamilton	9%	
4505 Mormon Trail	2%		3841 Louisa-Muscatine	10%		2766 HLV	8%		0977 Cardinal	5%		5922 West Fork	8%	
6094 Southeast Warren	10%		4581 Muscatine	1%		3582 East Marshall	11%		1619 Davis County	0%		6867 Webster City	5%	
6854 Wayne	8%		6975 West Liberty	17%		3906 Lynnville-Sully	8%		2169 Fairfield	4%				
60-LYON			7038 Wilton	4%		4437 Montezuma	9%		2834 Harmony	11%				
0747 Boyden-Hull	8%		71-O'BRIEN			4776 North Mahaska	0%		4536 Mount Pleasant	5%				
1095 Central Lyon	8%		1218 Clay Central-Everly	5%		6098 South Tama	13%		6592 Van Buren	10%				
2457 George-Little Rock	16%		2862 Hartley-Melvin-			6462 Tri-County	12%							
5607 Rock Valley	0%		Sanborn	7%										
5949 Sheldon	6%		4149 MOC-Floyd Valley	6%										
6983 West Lyon	10%		5157 South O'Brien	10%										
			5949 Sheldon	6%										
			6048 Sioux Central	0%										

Nonresidents and Part-year Residents:
Please see page 1 of the IA 1040 booklet
or the online Expanded Instructions at
www.iowa.gov/tax for more information.

2013 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2013 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

Your last name

Your first name/middle initial

Spouse's last name

Spouse's first name/middle initial

Current mailing address (number and street, apartment, lot, or suite number) or PO Box

City, State, ZIP

Spouse SSN ●

Your SSN ●

E-Mail Address

STEP 2 Filing Status: Mark one box only.

1 Single: Were you claimed as a dependent on another person's Iowa return? ☐ YES ☐ NO▲

2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

3 Married filing separately on this combined return. Spouse use column B.

4 Married filing separate returns. Spouse's name:

SSN:

▲Net Income: \$

5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6 Qualifying widow(er) with dependent child.

Name:

SSN:

● ☐ Check this box if you or your spouse were 65 or older as of 12/31/13.

Residence on 12/31/13: County No. ● School District No. ●

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage?(including Medicaid or *hawk-i*) ●

How many do not have health care coverage? ●

STEP 3 Exemptions

B. Spouse (Filing Status 3 ONLY)

A. You or Joint

a. **Personal Credit:** Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3) ▲

X \$ 40 = \$

▲ X \$ 40 = \$

b. Enter 1 for each taxpayer who is **65 or older** and/or 1 for each taxpayer who is **blind**...

X \$ 20 = \$

▲ X \$ 20 = \$

c. **Dependents:** Enter 1 for each dependent

X \$ 40 = \$

▲ X \$ 40 = \$

d. Enter first names of dependents here:

e. TOTAL \$

\$

STEP 4

Gross

Income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.	1. .00	.00		
2. Taxable interest income. If more than \$1,500, complete Sch. B. .	2. .00	.00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B. .	3. .00	.00		
4. Alimony received	4. .00	.00		
5. Business income/(loss) from federal Schedule C or C-EZ	5. .00	.00		
6. Capital gain/(loss) from federal Sch. D if required for federal purposes	6. .00	.00		
7. Other gains/(losses) from federal form 4797	7. .00	.00		
8. Taxable IRA distributions	8. .00	.00		
9. Taxable pensions and annuities	9. .00	.00		
10. Rents, royalties, partnerships, estates, etc.	10. .00	.00		
11. Farm income/(loss) from federal Schedule F	11. .00	.00		
12. Unemployment compensation. See instructions.	12. .00	.00		
13. Taxable Social Security benefits	13. .00 ▲	.00		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14. .00	.00		
15. GROSS INCOME. ADD lines 1-14.	15. .00 ▲	.00		

NOTE: Use only
blue or black ink,
no pencils or red ink.

STEP 5

Adjust-

ments

to

Income

16. Payments to an IRA, Keogh, or SEP	16. .00	.00		
17. Deductible part of self-employment tax	17. .00	.00		
18. Health insurance deduction	18. .00	.00		
19. Penalty on early withdrawal of savings	19. .00	.00		
20. Alimony paid	20. .00	.00		
21. Pension/retirement income exclusion	21. .00 ▲	.00		
22. Moving expense deduction from federal form 3903	22. .00	.00		
23. Iowa capital gain deduction; certain sales ONLY. See instructions. ..	23. .00 ▲	.00		
24. Other adjustments	24. .00	.00		
25. Total adjustments. ADD lines 16-24.	25. .00 ▲	.00		
26. NET INCOME. SUBTRACT line 25 from line 15.	26. .00 ▲	.00		

STEP 6

Federal

Tax

Addition

and

Deduc-

tion

27. Federal income tax refund / overpayment received in 2013	27. .00 ▲	.00		
28. Self-employment/household employment taxes	28. .00 ▲	.00		
29. Addition for federal taxes. ADD lines 27 and 28.	29. .00	.00		
30. Total. ADD lines 26 and 29.	30. .00	.00		
31. Federal tax withheld	31. .00 ▲	.00		
32. Federal estimated tax payments made in 2013	32. .00 ▲	.00		
33. Additional federal tax paid in 2013 for 2012 and prior years	33. .00 ▲	.00		
34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34. .00	.00		
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. .00 ▲	.00		



2013 IA 1040, page 2

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 36. BALANCE. From side 1, line 35			36.	.00 .00
Taxable 37. Deduction. Check one box. <input type="checkbox"/> Itemized. (include IA Schedule A) <input type="checkbox"/> Standard			37.	.00 ▲ .00
Income 38. TAXABLE INCOME. SUBTRACT line 37 from line 36.			38.	.00 .00
39. Tax from tables or alternate tax	39.	.00 ▲ .00		
40. Iowa lump-sum tax. 25% of federal tax from form 4972	40.	.00 ▲ .00		
41. Iowa minimum tax. Attach IA 6251.	41.	.00 ▲ .00		
42. Total tax. ADD lines 39, 40, and 41.	42.	.00 .00		
43. Total exemption credit amount(s) from Step 3, side 1.	43.	.00 .00		
44. Tuition and textbook credit for dependents K-12.	44.	.00 ▲ .00		
45. Volunteer Firefighter/EMS credit.	45.	.00 ▲ .00		
46. Total credits. ADD lines 43, 44, and 45.	46.	.00 .00		
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.	47.	.00 ▲ .00		
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.	48.	.00 ▲ .00		
49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero.	49.	.00 ▲ .00		
50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.	50.	.00 ▲ .00		
51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.	51.	.00 ▲ .00		
52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51.	52.	.00 ▲ .00		
53. Total tax. ADD lines 51 and 52.	53.	.00 ▲ .00		
54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here.	54.	.00 .00		
55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
Fish/Wildlife 55a: ▲ StateFair 55b: ▲ Firefighters/Veterans 55c: ▲ Child Abuse Prevention 55d: ▲ Enter total.	55.	.00 .00		
56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here.	56.	▲ .00 .00		
57. Out-of-state tax credit. Include IA 130.	57.	.00 ▲ .00		
58. Motor fuel tax credit. Include IA 4136.	58.	.00 ▲ .00		
59. Check One: <input type="checkbox"/> Child and dependent care credit OR ▲ <input type="checkbox"/> Early childhood development credit	59.	.00 ▲ .00		
60. Iowa earned income tax credit. See Instructions.	60.	.00 ▲ .00		
61. Other refundable credits. Include IA 148 Tax Credits Schedule.	61.	.00 ▲ .00		
62. Total refundable credits. ADD lines 57 - 61.	62.	.00 ▲ .00		
63. Tax after credits. SUBTRACT line 62 from line 53. If less than 0, enter 0.	63.	.00 ▲ .00		
64. Taxpayers trust fund tax credit. See instructions.	64.	.00 ▲ .00		
65. Iowa income tax withheld.	65.	.00 ▲ .00		
66. Estimated and voucher payments made for tax year 2013	66.	.00 ▲ .00		
67. TOTAL. ADD lines 62, 64, 65, and 66.	67.	.00 ▲ .00		
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68.	.00 .00		
69. If line 68 is more than line 56, SUBTRACT line 56 from line 68. This is the amount you overpaid.	69.	▲ .00 .00		
STEP 10 70. Amount of line 69 to be REFUNDED			REFUND 70.	▲ .00 .00
For a faster refund file electronically. Go to www.iowa.gov/tax for details				
71. Amount of line 69 to be applied to your 2014 estimated tax .	71.	.00 ▲ .00		
72. If line 68 is less than line 56, SUBTRACT line 68 from line 56. This is the AMOUNT OF TAX YOU OWE.	72.	▲ .00 .00		
73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. <input type="checkbox"/> Check if annualized income method is used.	73.	▲ .00 .00		
74. Penalty and interest 74a. Penalty .00 ▲ 74b. Interest .00 ▲ ADD Enter total 74.		.00 .00		
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT	75.	▲ .00 .00		
You can pay online at www.iowa.gov/tax. Mailing address: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.				

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ SPOUSE: <input type="checkbox"/> \$1.50 to Democratic Party <input type="checkbox"/> \$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Campaign Fund	▲ YOURSELF: \$1.50 to Democratic Party <input type="checkbox"/> \$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Campaign Fund <input type="checkbox"/>
--	--

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE

SIGN HERE

SIGN HERE

Your Signature	Date	▲ <input type="checkbox"/>	Check if Deceased	Date of Death	Preparer's Signature	Date
Spouse's Signature	Date	▲ <input type="checkbox"/>	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN
					Daytime Telephone Number	Daytime Telephone Number



This return is due April 30, 2014. Please sign, enclose W-2s, and verify SSNs.
MAILING ADDRESS: See line 75 above.



Name(s) as shown on page 1 of the IA 1040

Social Security Number

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18. 1. Medical and dental expenses. 1. .... .00 2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 10% (.10), or 7.5% (.075) if taxpayer or spouse is 65 or older. Enter result here. 2. .... .00 3. Subtract line 2 from line 1. If less than zero, enter zero. 3. .... .00		
Taxes You Paid	4. State and Local (Check only one box): a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2013 OR b <input type="checkbox"/> General sales taxes only from line 5b of the federal Schedule A. } 4. .... .00 5. Real estate taxes 5. .... .00 6. Personal property taxes, including annual vehicle registration. 6. .... .00 7. Other taxes. List type and amount. 7. .... .00 8. Add amounts on lines 4, 5, 6, and 7. Enter total here. 8. .... .00		
Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098 9a. .... .00 9b. Home mortgage interest not reported on federal form 1098 9b. .... .00 10. Points not reported on federal form 1098 10. .... .00 11. Qualified mortgage insurance premiums. 11. .... .00 12. Investment interest. Include federal form 4952 if required. 12. .... .00 13. Add lines 9a-12. Enter total here. 13. .... .00		
Gifts to Charity	14. Contributions by cash or check. 14. .... .00 15. Other than by cash or check. You must include federal form 8283 if more than \$500. 15. .... .00 16. Carryover from prior year as adjusted for disallowance of bonus depreciation 16. .... .00 17. Add lines 14 through 16. Enter total here. 17. .... .00		
Casualty/Theft Loss	18. Casualty or theft loss(es). Include federal form 4684. 18. .... .00		
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Include federal form 2106 or 2106-EZ if required. 19. .... .00 20. Tax preparation fees 20. .... .00 21. Other expenses. List type and amount. 21. .... .00 22. Add the amounts on lines 19, 20, and 21. Enter total here. 22. .... .00 23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here... .. 23. .... .00 24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. 24. .... .00		
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. 25. .... .00		
Total Itemized Deductions	26. If the amount on federal form 1040* line 38 as adjusted for disallowance of bonus depreciation/section 179 from line 14 of the IA 1040 is \$300,000 or less for married taxpayers (\$150,000 if married filing separately for federal tax purposes) or qualifying widow(er), \$275,000 for head of household or \$250,000 for single, add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here. 26. .... .00 27. Other deductions. See page 6, IA 1040 instructions. 27. .... .00 28. Total deductions. ADD lines 26 and 27. If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 37 of the IA 1040. 28. .... .00		
Proration of Deductions Between Spouses	Complete lines 29 through 33 ONLY if you are using filing status 3 or 4. <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> SPOUSE 29. Enter the Iowa net income of both spouses from IA 1040, line 26. 29b. .... .00 30. Total Iowa net income, add columns 29a and 29b. Enter the total here. 30. .... .00 31. Divide the amount on line 29a by the amount on line 30. Enter the percentage here. 31. % 32. Multiply line 28 by the percentage on line 31. Enter here and on IA 1040, line 37, column A (YOU) 32. .... .00 33. Subtract line 32 from line 28. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return. (SPOUSE) 33. .... .00 </div> <div style="width: 30%;"> YOU 29a. .... .00 30. .... .00 31. % 32. .... .00 33. .... .00 </div> </div>		



*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.

NOTE: If you have federal bonus depreciation/section 179, please see the 2013 Expanded Instructions on our website.



Name(s) as shown on page 1 of the IA 1040

Social Security Number

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.**PART I: INTEREST INCOME**

You must complete this part if you received more than \$1,500 in interest in 2013. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Report both exempt and taxable interest.

Total Taxable Interest: If **filing status 1, 2, 5, or 6** – report total taxable interest on line 2, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 2, column A on the IA 1040, the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in column B on the IA 1040, the total taxable interest from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 2, column A on the IA 1040 will be the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the interest was earned by you, check "Taxpayer." For interest earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Name of Payer List names of all payer. If additional lines are needed, include additional page.)	Total Interest (must equal the total of Exempt & Taxable Interest)	Interest Exempt from Iowa Tax	Taxable Interest	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
TOTALS	\$	\$	\$			

PART II: DIVIDEND INCOME

You must complete this part if you received more than \$1,500 in gross dividends in 2013. Report both exempt and taxable dividends.

Total Taxable Dividends: If **filing status 1, 2, 5, or 6** – report total taxable dividends on line 3, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 3, column A on the IA 1040, the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in column B on the IA 1040, the total taxable dividends from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 3, column A on the IA 1040 will be the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the dividend was earned by you, check "Taxpayer." For dividends earned by your spouse, check "Spouse." If the dividend was earned jointly, check "Joint." Check only one for each payer.

Name of Payer List names of all payers. If additional lines are needed, include additional page.	Total Dividends (must equal the total of Exempt & Taxable Dividends)	Dividends Exempt from Iowa Tax	Taxable Dividends	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
TOTALS	\$	\$	\$			





Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa ☐ ☒

You are a part-year resident of Iowa ☐ ☒

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ☐ ☒

Your spouse is a part-year resident of Iowa ☐ ☒

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE

Filing Status 3 Only

A. YOU OR JOINT

1. Wages, salaries, tips, etc.	1. ....	.00	.....	.00
2. Taxable interest income.	2. ....	.00	.....	.00
3. Ordinary dividend income.	3. ....	.00	.....	.00
4. Alimony received.	4. ....	.00	.....	.00
5. Business income or (loss).	5. ....	.00	.....	.00
6. Capital gain or (loss).	6. ....	.00	.....	.00
7. Other gains or (losses).	7. ....	.00	.....	.00
8. Taxable IRA distributions.	8. ....	.00	.....	.00
9. Taxable pensions and annuities.	9. ....	.00	.....	.00
10. Rents, royalties, partnerships, estates, etc.	10. ....	.00	.....	.00
11. Farm income or (loss).	11. ....	.00	.....	.00
12. Unemployment compensation.	12. ....	.00	.....	.00
13. Taxable Social Security benefits.	13. ....	.00	.....	.00
14. Other income, gambling income, bonus depreciation/section 179 adjustment.	14. ....	.00	.....	.00
15. GROSS INCOME. ADD lines 1-14.	15. ....	.00	<input checked="" type="checkbox"/>	.00
16. Payments to an IRA, Keogh, or SEP while an Iowa resident.	16. ....	.00	.....	.00
17. Deduction for self-employment tax	17. ....	.00	.....	.00
18. Health insurance deduction.	18. ....	.00	.....	.00
19. Penalty on early withdrawal of savings.	19. ....	.00	.....	.00
20. Alimony paid.	20. ....	.00	.....	.00
21. Pension/retirement income exclusion.	21. ....	.00	.....	.00
22. Moving expense deduction <i>into</i> Iowa only.	22. ....	.00	.....	.00
23. Iowa capital gain deduction.	23. ....	.00	.....	.00
24. Other adjustments.	24. ....	.00	.....	.00
25. Total adjustments. ADD lines 16-24.	25. ....	.00	<input checked="" type="checkbox"/>	.00
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26. ....	.00	.....	.00
27. All-source net income from line 26, IA 1040.	27. ....	.00	.....	.00
		100.0%		100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. ....	. %	.....	. %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29. ....	. %	.....	. %
30. Iowa tax on total income from line 39, IA 1040	30. ....	.00	.....	.00
31. Total credits from line 46, IA 1040	31. ....	.00	.....	.00
32. Tax after credits. Subtract line 31 from line 30.	32. ....	.00	.....	.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. ....	.00	.....	.00

ENTER THIS AMOUNT ON LINE 48, IA 1040



**Iowa Out-of-state Credit Computation**

Name(s) as shown on page 1 of the IA 1040

Social Security Number

GENERAL INSTRUCTIONS:

Also see instructions for line 57, IA 1040.

- Nonresidents of Iowa may not claim this credit.
- Part-year residents of Iowa may claim this credit **ONLY** if any income earned while an Iowa resident was also taxed by another state or foreign country.
- The tax imposed on your income is the tax shown on the income tax return you filed with that state or foreign country.
- You must complete a separate IA 130 for each state or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies.

NOTE: The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income that was taxed by the other state or foreign country.

Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa and not taxed by Iowa **cannot** claim an out-of-state credit on this income.

SECTION I – FULL-YEAR IOWA RESIDENTS ONLY

1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country 1.
2. Gross taxable income for residents from line 15, IA 1040 2.
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%. 3.
4. Tax from line 51, IA 1040, less lump-sum tax and minimum tax 4.
5. Multiply line 4 by the percentage on line 3. 5.
6. Enter the tax imposed by the other state or foreign country. 6.
7. Enter the SMALLER of lines 5 or 6. This is your Out-of-state Tax Credit.
Enter this amount on line 57, IA 1040. 7.

SECTION II – PART-YEAR IOWA RESIDENTS ONLY

1. Amount of gross income you received **while you were an Iowa resident** that was taxed by Iowa and taxed by the other state/foreign country 1.
2. Gross taxable income for part-year residents from line 15, IA 126 2.
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%. 3.
4. Tax from line 51, IA 1040, less lump-sum tax and minimum tax 4.
5. Multiply line 4 by the percentage on line 3. 5.
6. Enter the tax imposed by the other state or foreign country. 6.
7. Enter the total amount of gross income taxed by the other state/foreign country. 7.
8. Divide line 1 by line 7 and enter the percentage. Do not exceed 100.0%. 8.
9. Multiply line 6 by the percentage on line 8. 9.
10. Enter the SMALLER of lines 5 or 9. This is your Out-of-state Tax Credit
Enter this amount on line 57, IA 1040. 10.

Enclose the following with your Iowa return:

- This schedule: IA 130
- The income tax return you filed with the other state
- If you are claiming the credit for taxes paid to a foreign country, include federal form 1116, Foreign Tax Credit, if it is required with your federal return.

If you were assessed a minimum tax or a special tax on a lump-sum distribution by another state, see our Expanded Instructions on our website, www.iowa.gov/tax

Name of State / Country that taxed income also taxed by Iowa:

Spouse: _____ You: _____

Column B Spouse Status 3 Only	Column A You or Joint
.....0.00 ▲.....0.00	.....0.00
.....0.00.....0.00	.....0.00
.....%.....%%
.....0.00.....0.00	.....0.00
.....0.00.....0.00	.....0.00
.....0.00 ▲.....0.00	.....0.00
.....0.00.....0.00	.....0.00

Column B Spouse Status 3 Only	Column A You or Joint
.....0.00 ▲.....0.00	.....0.00
.....0.00.....0.00	.....0.00
.....%.....%%
.....0.00.....0.00	.....0.00
.....0.00.....0.00	.....0.00
.....0.00 ▲.....0.00	.....0.00
.....0.00 ▲.....0.00	.....0.00
.....%.....%%
.....0.00.....0.00	.....0.00
.....0.00.....0.00	.....0.00

